

UMASS/AMHERST



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MASS. E521.172: 990/91 ✓

**PER PUPIL EXPENDITURE
BY FUNCTION
1990 - 1991**

GOVERNMENT DOCUMENTS
COLLECTION

OCT 27 1992

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MASSACHUSETTS DEPARTMENT OF EDUCATION

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL DISTRICT	INSTRUCTIONAL SERVICES								2800 PSYCH SERVS
	ALL DAY PROGRAMS								
	2000 TOTAL INSTR	2100 SUPER- VISION	2200 PRIN OFFICE	2300 TEACH- ING	2400 TEXT BOOK	2600 MEDIA SERVICE	2700 GUIDANCE		
001 ABINGTON	3,006.88	97.20	206.56	2,536.12	20.80	35.17	65.23	45.79	
002 ACTON	3,250.71	209.23	218.49	2,659.50	12.49	26.86	97.17	26.98	
003 ACUSHNET	2,126.37	67.52	117.57	1,838.25	36.40	27.05	36.70	2.88	
005 AGAWAM	2,840.47	49.94	197.51	2,307.92	19.54	45.33	149.62	70.60	
007 AMESBURY	2,665.18	66.52	186.59	2,292.04	13.94	40.68	64.58	.82	
008 AMHERST	4,016.86	101.31	296.92	3,203.89	27.60	231.38	107.24	48.54	
009 ANDOVER	3,358.81	98.61	243.56	2,738.98	10.29	115.90	105.50	45.96	
010 ARLINGTON	3,838.63	125.58	322.98	3,024.41	24.74	156.56	98.98	85.38	
014 ASHLAND	3,058.23	58.28	255.83	2,449.32	40.66	72.92	123.77	57.45	
016 ATTLEBORO	2,805.71	36.15	213.94	2,408.46	20.66	30.56	79.46	16.48	
017 AUBURN	3,496.19	92.50	297.33	2,814.96	11.80	48.34	164.19	67.08	
018 AVON	3,970.26	104.66	262.49	3,385.63	51.31	27.71	72.94	65.52	
019 AYER	2,545.92	64.82	206.03	2,132.51	8.79	30.68	61.91	41.19	
020 BARNSTABLE	2,807.20	15.53	229.31	2,347.25	16.98	53.32	141.91	2.90	
023 BEDFORD	4,206.70	183.29	355.97	3,244.09	30.30	160.19	201.79	31.07	
024 BELCHERTOWN	2,077.48	46.50	162.90	1,666.23	5.21	38.43	116.94	41.27	
025 BELLINGHAM	2,844.90	52.85	195.46	2,406.71	13.32	35.00	90.47	51.08	
026 BELMONT	4,212.61	200.64	303.83	3,264.96	30.35	163.68	181.88	67.28	
027 BERKLEY	1,993.54	24.13	107.83	1,845.32	8.66	.28	.04	7.28	
028 BERLIN	3,383.15	91.89	347.67	2,734.69	8.00	52.08		148.82	
029 BERNARDSTON	2,482.67	180.41	278.10	1,835.75	14.18	23.46	.11	150.66	
030 BEVERLY	3,400.78	69.66	266.25	2,784.45	27.16	67.18	82.81	103.27	
031 BILLERICA	3,248.98	154.56	207.37	2,682.60	40.04	45.30	109.42	9.71	
034 BOLTON	3,307.73	80.46	272.09	2,796.56	28.38	52.22	43.98	34.04	
035 BOSTON	4,235.72	325.19	347.06	3,312.00	60.85	63.42	77.51	49.69	
036 BOURNE	2,865.56	90.59	241.22	2,358.20	19.86	38.32	61.65	55.72	
037 BOXBOROUGH	3,313.82	160.75	285.09	2,732.25	30.26	52.89	3.34	49.24	
038 BOXFORD	2,537.79	106.93	172.88	2,208.99		43.90	1.80	3.29	
039 BOYLSTON	2,974.10	65.56	253.65	2,465.16	28.94	75.46	3.10	82.23	
040 BRAINTREE	3,468.37	127.08	252.05	2,850.33		71.87	163.28	3.76	
041 BREWSTER	2,502.36	25.96	213.26	2,016.42	15.61	103.37	125.26	2.47	
042 BRIDGEWATER	2,117.00	50.72	169.49	1,769.21	5.91	.14	103.59	17.95	
043 BRIMFIELD	1,977.60		174.27	1,667.58	15.78	73.69	6.61	39.67	
044 BROCKTON	2,659.56	167.68	187.45	2,110.47	5.87	49.57	117.25	21.26	
045 BROOKFIELD	2,401.50		178.71	2,044.00	24.24	21.25	94.95	38.36	

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

ALL DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTR	2100 SUPER- VISION	2200 PRIN OFFICE	2300 TEACH- ING	2400 TEXT BOOK	2600 MEDIA SERVICE	2700 GUIDANCE	2800 PSYCH SERVS
046 BROOKLINE	4,060.87	181.19	239.90	3,141.36	23.12	218.19	161.54	95.57
048 BURLINGTON	3,707.22	128.58	222.24	3,025.92	32.40	123.02	163.41	11.65
049 CAMBRIDGE	5,291.51	273.57	344.20	4,267.60	34.49	109.09	203.38	59.18
050 CANTON	3,858.30	147.46	274.39	3,091.19	31.51	60.56	176.67	76.52
051 CARLISLE	3,242.25	133.54	16.75	2,775.13	71.46	10.14	65.26	169.97
052 CARVER	1,976.44	37.41	116.42	1,739.86	9.08	42.56	30.40	.71
055 CHATHAM	4,289.27	41.81	242.59	3,456.96	23.61	154.68	227.74	141.88
056 CHELMSFORD	3,135.64	61.97	176.22	2,696.74	10.05	69.58	112.36	8.73
057 CHELSEA	2,709.11	101.32	157.16	2,200.68	26.37	34.15	90.31	99.14
061 CHICOPEE	3,086.01	46.27	170.75	2,333.04	46.25	8.78	1.60	479.32
062 CHILMARK	6,763.97	38.16	267.79	6,226.32	9.66		157.89	64.16
063 CLARKSBURG	2,384.29	39.33	262.04	1,925.07	96.37		1.78	59.70
064 CLINTON	3,074.86	91.72	201.94	2,595.35	3.31	57.15	102.68	22.70
065 COHASSET	3,493.27	32.10	327.66	2,842.53	25.74	128.62	136.62	
067 CONCORD	4,266.93	24.38	282.49	3,619.91	15.19	134.72	190.24	
068 CONWAY	2,567.49	357.03		2,138.74	8.39	4.51	42.29	16.54
071 DANVERS	3,517.02	176.01	244.60	2,781.45	53.80	77.14	184.03	
072 DARTMOUTH	2,614.73	49.57	201.06	2,218.99	10.60	22.56	85.85	26.09
073 DEDHAM	3,587.83	73.47	250.86	2,950.79	24.40	82.94	162.91	42.45
074 DEERFIELD	2,549.85	78.94	125.52	2,208.13	19.20	30.96	60.48	26.61
077 DOUGLAS	2,256.03	51.69	174.05	1,915.43	13.59	40.32	44.79	16.17
078 DOVER	3,823.63		298.64	3,188.24	64.25	137.20	68.87	66.43
079 DRACUT	2,576.99	52.01	223.08	2,156.31	16.72	54.93	60.34	13.59
082 DUXBURY	3,248.98	127.76	241.83	2,601.98	39.98	77.85	114.98	44.60
083 EAST BRIDGEWATER	2,762.41	49.31	213.66	2,256.21	40.51	1.61	191.52	9.58
085 EASTHAM	2,641.89	26.42	216.06	2,136.25	14.55	120.79	124.22	3.60
086 EASTHAMPTON	2,895.25	86.49	240.73	2,278.14	42.02	74.96	140.39	32.52
087 EAST LONGMEADOW	3,035.10	82.37	243.53	2,443.75	18.91	94.97	117.39	34.18
088 EASTON	3,051.25	54.94	253.75	2,494.30	23.70	45.08	81.99	97.48
089 EDGARTOWN	3,875.98	32.18	339.41	3,197.90	19.43	99.35	134.56	53.16
091 ERVING	3,774.67	157.71	236.56	3,189.16	16.05	85.40		89.79
092 ESSEX	3,032.90	21.87	215.92	2,589.19		39.53	117.17	49.21
093 EVERETT	2,794.89	76.03	185.32	2,374.22	43.82	16.01	87.58	11.91
094 FAIRHAVEN	2,732.71	36.86	226.12	2,254.75	45.54	37.29	86.05	46.09
095 FALL RIVER	3,024.58	106.13	198.91	2,551.15	16.92	13.41	111.25	26.81

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

ALL DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTR	2100 SUPER- VISION	2200 PRIN OFFICE	2300 TEACH- ING	2400 TEXT BOOK	2600 MEDIA SERVICE	2700 GUIDANCE	2800 PSYCH SERVS
096 FALMOUTH	2,947.11	101.73	247.08	2,335.80	24.45	74.06	85.32	78.67
097 FITCHBURG	2,440.93	15.05	215.68	2,056.33	17.03	31.12	68.34	37.38
098 FLORIDA	2,477.44	50.43	296.79	1,938.68	89.61	28.14	2.05	71.74
099 FOXBOROUGH	3,047.40	120.32	243.06	2,389.63	7.79	99.34	128.78	58.47
100 FRAMINGHAM	3,767.73	150.29	221.39	3,064.67	22.87	61.26	212.79	34.45
101 FRANKLIN	2,710.72	152.74	182.09	2,200.86	39.10	12.68	88.46	34.79
102 FREETOWN	2,024.95	26.66	150.78	1,791.79	12.43	1.39		41.90
103 GARDNER	2,111.53	24.97	112.27	1,822.15	15.06	13.24	98.68	25.17
105 GEORGETOWN	2,924.00	107.47	187.93	2,387.29	8.01	89.72	137.51	6.07
107 GLOUCESTER	3,088.41	30.26	259.93	2,616.18	15.43	55.30	55.85	55.46
109 GOSNOLD	23,533.64			23,314.55	219.09			
110 GRAFTON	2,594.92	50.73	215.81	2,118.97	19.57	49.26	107.62	32.96
111 GRANBY	2,725.08	61.75	182.54	2,201.19	8.81	62.21	90.16	118.41
112 GRANVILLE	2,485.17		93.74	2,283.34	42.39	65.70		
114 GREENFIELD	3,045.13	40.66	249.86	2,559.99	14.74	50.81	80.65	48.42
116 GROVELAND	2,105.30	28.77	142.99	1,864.87	23.28	23.71		21.68
117 HADLEY	3,304.73	107.79	241.36	2,717.12	18.15	86.66	68.98	64.68
118 HALIFAX	2,557.46	11.67	122.30	2,268.58	19.22	64.52		71.17
120 HAMPDEN	2,870.63	115.98	148.90	2,241.49	19.65	66.07	67.39	211.16
121 HANCOCK	5,518.82	248.85		5,105.74	155.41		8.82	
122 HANOVER	3,295.23	51.51	256.28	2,684.00	33.38	119.39	113.17	37.50
123 HANSON	2,205.69	42.09	129.19	1,956.02	23.26	16.99	21.37	16.78
125 HARVARD	4,021.56		322.17	3,327.66	31.32	103.21	222.61	14.59
126 HARWICH	3,507.81	39.90	337.60	2,822.81	56.93	155.07	93.50	2.02
127 HATFIELD	2,808.63	55.58	150.73	2,504.40	42.66	.43	54.82	
128 HAVERHILL	2,646.05	105.85	202.60	2,131.42	23.99	41.35	61.67	79.18
130 HEATH	305.44			295.86				9.58
131 HINGHAM	3,687.35	26.65	231.88	3,052.41	40.24	112.87	158.72	64.58
133 HOLBROOK	3,111.33	78.21	260.40	2,586.80	30.11	31.31	123.98	.53
134 HOLDEN	3,044.96	69.97	237.30	2,548.37	19.59	25.81	50.86	93.07
135 HOLLAND	2,069.27		213.30	1,748.31	29.03		46.01	32.62
136 HOLLISTON	3,192.41	84.58	250.26	2,579.36	20.91	66.61	127.90	62.79
137 HOLYOKE	3,130.73	126.62	239.53	2,499.84	15.12	34.23	103.82	111.59
138 HOPEDALE	2,705.35		216.81	2,324.23	11.80	53.52	96.35	2.64
139 HOPKINTON	2,965.26	65.79	237.04	2,451.51	17.46	50.91	118.13	24.42

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

ALL DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTR	2100 SUPER- VISION	2200 PRIN OFFICE	2300 TEACH- ING	2400 TEXT BOOK	2600 MEDIA SERVICE	2700 GUIDANCE	2800 PSYCH SERVS
141 HUDSON	3,145.67	32.10	220.97	2,664.28	55.51	59.94	96.29	16.57
142 HULL	3,254.66		256.56	2,805.01		48.03	145.05	
144 IPSWICH	3,544.76	100.43	280.22	2,756.51	51.61	150.01	165.73	40.25
145 KINGSTON	2,432.30	10.98	166.40	2,094.01	55.14	53.68		52.08
146 LAKEVILLE	1,719.61	26.21	141.97	1,477.74	1.40	20.82		51.46
147 LANCASTER	2,496.25	57.57	189.83	2,218.32	4.25	22.09		4.19
148 LANESBOROUGH	2,829.81	107.72	215.73	2,454.87	43.39		8.09	
149 LAWRENCE	2,582.57	50.11	164.22	2,281.64	23.55	4.15	51.64	7.27
150 LEE	3,444.86	159.20	251.11	2,661.98	36.38	118.75	163.57	53.88
151 LEICESTER	2,589.15	18.68	250.81	2,162.03	25.27	46.17	79.17	7.00
152 LENOX	4,117.13		326.88	3,371.79	38.34	94.04	195.20	90.89
153 LEOMINSTER	2,695.33	86.80	176.27	2,216.79	8.43	41.65	135.78	29.61
154 LEVERETT	2,397.85	128.53	192.78	1,937.76	5.67	63.66		69.45
155 LEXINGTON	4,626.06	297.15	321.21	3,590.14	41.44	128.66	164.49	82.97
156 LEYDEN	1,784.89	154.17	27.27	1,410.84	45.15		.10	147.36
157 LINCOLN	4,490.85	76.29	375.29	3,655.60	25.26	177.89	78.23	102.30
158 LITTLETON	3,736.59	60.84	302.83	3,014.86	34.38	119.45	164.64	39.59
159 LONGMEADOW	3,825.27	67.78	261.05	3,111.95	30.08	101.83	236.52	16.06
160 LOWELL	2,719.79	74.17	195.52	2,309.56	33.35	17.50	56.18	33.50
161 LUDLOW	2,757.34	29.33	191.30	2,297.03	24.00	57.85	143.67	14.15
162 LUNENBURG	2,809.85	44.01	230.04	2,366.22	21.08	51.23	87.43	9.83
163 LYNN	2,848.92	58.64	189.96	2,467.17	35.28	9.47	73.54	14.86
164 LYNNFIELD	3,677.66	87.55	271.16	2,908.94	31.90	105.35	221.44	51.31
165 MALDEN	3,146.25	142.99	225.50	2,623.41	33.25	21.45	30.90	68.76
166 MANCHESTER	4,052.05	101.11	262.34	3,317.22	39.12	122.23	210.03	
167 MANSFIELD	3,167.02	89.86	196.67	2,635.06	22.23	46.47	159.30	17.42
168 MARBLEHEAD	4,092.77	170.90	279.73	3,242.88	25.16	127.70	219.49	26.91
169 MARION	2,960.37	21.97	225.27	2,442.12	25.38	115.86	19.53	110.25
170 MARLBOROUGH	3,345.64	76.90	238.87	2,800.23	27.13	62.79	134.15	5.56
171 MARSHFIELD	3,152.11	24.06	245.58	2,684.24	15.55	50.62	90.71	41.34
172 MASHPEE	3,256.44	136.90	159.08	2,617.39	39.34	151.76	111.43	40.54
173 MATTAPOISETT	2,682.37	28.21	259.03	2,263.63	21.75	64.65		45.09
174 MAYNARD	3,333.15	13.80	323.65	2,730.46	12.60	86.42	94.68	71.54
175 MEDFIELD	3,304.98	57.27	255.46	2,702.43	49.84	94.54	109.06	36.39
176 MEDFORD	3,967.95	163.72	270.90	3,310.96	18.36	20.92	179.12	3.98

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

ALL DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTR	2100 SUPER- VISION	2200 PRIN OFFICE	2300 TEACH- ING	2400 TEXT BOOK	2600 MEDIA SERVICE	2700 GUIDANCE	2800 PSYCH SERVS
177 MEDWAY	3,289.67		244.23	2,776.23	23.54	70.05	150.08	25.54
178 MELROSE	3,380.27	102.54	267.97	2,748.20	24.89	36.46	88.73	111.48
180 MERRIMAC	2,860.99	32.64	254.94	2,409.88	55.00	85.01		23.50
181 METHUEN	2,456.48	131.45	186.48	1,930.54	18.26	65.67	108.57	15.51
182 MIDDLEBOROUGH	2,572.70	102.27	209.97	2,067.90	15.87	67.52	64.21	44.96
184 MIDDLETON	2,159.79	110.54	139.67	1,867.97	18.77	21.58	.91	.35
185 MILFORD	3,000.94	57.96	161.54	2,620.41	33.27	40.97	86.67	.11
186 MILLBURY	3,198.99	79.47	213.64	2,643.77	33.92	102.25	125.95	
187 MILLIS	3,553.46	93.96	290.13	2,894.60		108.02	136.33	30.43
189 MILTON	3,340.79	162.67	237.64	2,654.71	29.46	85.82	133.24	37.26
191 MONSON	2,640.88	60.33	193.04	2,144.03	22.57	57.19	135.03	28.69
196 NAHANT	2,916.76		47.90	2,768.75	53.22	13.11	6.15	27.64
197 NANTUCKET	4,773.85	82.29	373.92	3,902.13	28.78	242.09	139.63	5.00
198 NATICK	3,970.79	82.64	323.68	3,280.35	27.72	97.89	158.52	
199 NEEDHAM	4,189.62	197.58	264.78	3,344.13	17.58	152.54	175.65	37.37
201 NEW BEDFORD	2,818.92	65.73	164.31	2,352.38	15.30	30.52	122.51	68.19
203 NEWBURY	2,493.65	46.79	187.36	2,111.30	51.38	53.24	2.33	41.24
204 NEWBURYPORT	3,487.01	165.70	271.97	2,853.29	27.07	84.13	84.85	
207 NEWTON	4,163.56	172.49	265.89	3,442.65	7.12	73.98	98.39	103.05
208 NORFOLK	2,394.13	33.04	92.12	2,048.57	101.92	47.21	46.50	24.77
209 NORTH ADAMS	2,618.89	66.32	133.53	2,201.32	35.71	29.21	87.01	65.79
210 NORTHAMPTON	3,042.09	57.28	231.86	2,520.21	11.94	86.54	108.71	25.56
211 NORTH ANDOVER	3,084.12	116.26	211.51	2,472.68	57.86	78.00	130.56	17.24
212 NORTH ATTLEBOROUGH	2,765.38	73.17	179.15	2,308.75	40.06	45.97	114.20	4.09
213 NORTHBOROUGH	3,300.16	71.98	240.28	2,793.46	15.20	66.71	43.19	69.33
214 NORTHBRIDGE	2,361.19	63.75	152.56	1,988.67	13.53	36.22	41.54	64.91
215 NORTH BROOKFIELD	2,463.28	22.84	152.18	2,132.94	3.33	56.26	72.17	23.55
216 NORTHFIELD	2,079.71	171.21	194.77	1,594.38	.18	19.29	.90	98.97
217 NORTH READING	3,244.24	77.26	259.13	2,676.24	22.06	74.55	93.65	41.35
218 NORTON	2,945.72	77.56	250.01	2,380.93	20.39	32.64	167.81	16.38
219 NORWELL	3,782.38	36.60	345.96	3,121.35	13.79	136.26	126.44	1.98
220 NORWOOD	3,758.00	39.74	244.86	3,102.35	47.17	84.59	148.03	91.26
221 OAK BLUFFS	4,220.72	35.18	323.72	3,542.92	12.13	122.05	128.01	56.71
223 ORANGE	1,969.21	11.54	144.51	1,743.03	3.44	7.28		59.41
224 ORLEANS	3,486.55	29.67	263.42	2,888.42	31.95	162.89	106.56	3.63

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SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

ALL DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTR	2100 SUPER- VISION	2200 PRIN OFFICE	2300 TEACH- ING	2400 TEXT BOOK	2600 MEDIA SERVICE	2700 GUIDANCE	2800 PSYCH SERVS
225 OTIS	3,620.69		438.26	3,046.05		6.37	6.35	123.66
226 OXFORD	2,548.89	23.98	205.97	2,015.48	14.84	49.51	127.50	111.61
227 PALMER	2,501.96	159.86	117.62	2,025.42	17.57	49.19	106.13	26.16
228 PAXTON	2,842.72		282.10	2,347.46	34.72	25.93	91.77	60.75
229 PEABODY	2,818.16	81.03	213.26	2,341.89	40.49	41.59	99.90	
230 PELHAM	3,458.36	44.02	428.50	2,858.12	23.74	82.61		21.37
231 PEMBROKE	2,429.80	11.19	141.37	2,128.36	28.16	65.25		55.46
234 PETERSHAM	3,703.90	64.54	312.15	3,279.54	10.92	28.68	2.94	5.13
236 PITTSFIELD	3,247.40	87.51	208.37	2,700.90	36.97	55.94	111.60	46.12
238 PLAINVILLE	2,597.43	71.22	63.99	2,345.25	3.49	34.51	40.69	38.28
239 PLYMOUTH	2,648.96	15.32	166.71	2,221.68	99.16	61.07	67.03	18.00
240 PLYMPTON	2,471.51	11.57	209.12	2,107.52	6.62	63.23		73.45
241 PRINCETON	2,993.07	54.84	186.05	2,538.49	14.06	15.31	73.73	110.59
242 PROVINCETOWN	4,888.65	175.40	458.34	3,811.08	27.52	177.77	141.36	97.18
243 QUINCY	3,637.98	79.02	233.45	2,996.07	45.11	81.42	151.44	51.46
244 RANDOLPH	3,398.90	121.24	210.48	2,760.84	16.21	63.63	153.40	73.11
245 RAYNHAM	2,625.12	63.12	235.35	2,132.86	47.14	5.80	99.68	41.17
246 READING	3,291.47	47.41	235.88	2,752.66		103.50	126.61	25.41
248 REVERE	3,052.96	190.07	111.09	2,635.69	4.50	21.40	67.02	23.19
249 RICHMOND	3,138.68	100.51	240.37	2,750.12	38.80		8.87	
250 ROCHESTER	2,445.44	23.88	268.50	2,089.64	7.81	15.72	32.03	7.86
251 ROCKLAND	2,723.96	42.91	191.57	2,312.34	15.24	38.78	57.96	65.16
252 ROCKPORT	3,412.60	97.63	253.26	2,729.41	31.11	79.30	127.65	94.25
253 ROWE	3,645.08	1.12	460.53	2,955.74	25.45	80.81		121.43
254 ROWLEY	2,329.45	22.20	194.90	2,028.96	27.73	5.54	28.58	21.53
257 RUTLAND	2,357.25	48.68	202.70	1,917.19	12.74	14.32	83.26	78.37
258 SALEM	3,421.33	105.60	245.71	2,766.94	30.46	63.71	160.64	48.28
259 SALISBURY	2,852.80	19.48	157.66	2,588.84	54.99	27.67	4.17	
260 SANDISFIELD	3,699.78		77.25	3,568.58	38.19	11.23	4.52	
261 SANDWICH	2,814.06	42.73	233.38	2,403.39	16.02	50.14	61.58	6.82
262 SAUGUS	3,071.54	33.44	234.57	2,643.79		29.21	59.44	71.10
263 SAVOY	3,133.59	70.99	320.77	2,273.04	165.07	39.70		264.02
264 SCITUATE	3,212.71	104.25	208.49	2,626.64	20.88	69.68	165.87	16.90
265 SEEKONK	2,869.91	36.43	220.53	2,360.10	30.04	48.05	85.58	89.18
266 SHARON	2,985.89	70.21	198.22	2,482.77		65.49	119.18	50.01

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SCHOOL DISTRICT	2000 TOTAL INSTR	2100 SUPER- VISION	2200 PRIN OFFICE	2300 TEACH- ING	2400 TEXT BOOK	2600 MEDIA SERVICE	2700 GUIDANCE	2800 PSYCH SERVS
269 SHERBORN	3,512.39		297.83	2,989.94	26.87	88.81	77.28	31.66
270 SHIRLEY	2,216.79	91.70	109.76	1,965.67	14.62	22.04		12.99
271 SHREWSBURY	3,228.80	76.60	233.01	2,746.53	21.97	80.97	66.21	3.50
272 SHUTESBURY	2,316.61	116.97	175.45	1,925.70	10.21	49.97		38.32
273 SOMERSET	3,607.19	104.53	256.23	3,005.18	31.78	42.31	144.66	22.50
274 SOMERVILLE	3,802.28	229.14	191.61	3,157.61	22.66	70.45	117.62	13.20
275 SOUTHAMPTON	2,017.10	40.57	120.10	1,775.82	32.06	2.47		46.08
276 SOUTHBOROUGH	3,931.53	121.68	288.08	3,238.48	28.22	109.52	84.13	61.40
277 SOUTHBRIDGE	2,564.28	28.82	195.01	2,171.40	23.33	15.15	117.18	13.39
278 SOUTH HADLEY	3,292.63	93.45	204.61	2,683.83	45.37	80.98	161.15	23.24
281 SPRINGFIELD	2,839.63	145.70	136.48	2,423.26	11.41	11.59	96.47	14.72
282 STERLING	2,371.30		193.33	2,026.79	7.66	17.56	47.99	77.97
284 STONEHAM	3,205.97	127.57	275.35	2,495.48	13.84	100.40	140.72	52.61
285 STOUGHTON	3,083.64	55.38	249.18	2,600.62	12.18	33.81	100.82	31.66
286 STOW	3,519.54	78.37	274.15	2,912.94	22.82	103.22	81.83	46.20
287 STURBRIDGE	2,912.28		190.63	2,483.64	18.48	60.86	54.12	104.55
288 SUDBURY	3,690.76	61.01	249.01	3,043.43		135.93	175.37	26.01
289 SUNDERLAND	2,493.17	154.32	202.85	2,052.67	6.28	.71	49.05	27.28
290 SUTTON	2,627.05	69.34	250.42	2,132.21	20.28	41.98	75.70	37.12
291 SWAMPSCOTT	3,392.63	106.95	319.54	2,654.79	24.81	133.74	145.70	7.10
292 SWANSEA	3,101.61	83.79	237.20	2,590.15	25.83	23.14	131.22	10.28
293 TAUNTON	2,969.31	115.07	193.09	2,393.26	31.36	71.74	145.02	19.77
295 TEWKSBURY	2,940.81	48.34	198.06	2,525.50	42.82	55.54	70.55	
296 TISBURY	4,269.03	34.98	291.13	3,630.42	20.77	45.20	189.30	57.22
298 TOPSFIELD	2,699.61	120.14	208.85	2,283.51		82.50	2.43	2.17
300 TRURO	4,314.69	184.66	759.61	3,167.97	17.53	4.13	117.53	63.27
301 TYNGSBOROUGH	2,694.81	53.08	200.90	2,299.42	10.51	23.65	89.00	18.25
304 UXBRIDGE	2,551.69		228.27	2,130.68	13.64	52.04	110.87	16.20
305 WAKEFIELD	3,357.68	65.38	291.16	2,659.84	47.10	67.48	173.51	53.20
306 WALES	1,862.91		236.12	1,472.89	6.64	.36	58.70	88.21
307 WALPOLE	3,014.55	28.21	260.09	2,405.88	34.09	122.36	154.67	9.26
308 WALTHAM	3,903.99	193.28	290.74	3,061.33	20.83	135.22	84.07	118.52
309 WARE	2,930.40	85.74	220.43	2,460.14	25.33	37.50	67.84	33.43
310 WAREHAM	2,753.31	55.44	236.51	2,213.80	24.01	66.54	121.88	35.13
312 WARWICK	2,383.92	83.65	169.13	2,000.31	7.18	5.85	.61	117.19

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SCHOOL DISTRICT	2000 TOTAL INSTR	2100 SUPER- VISION	2200 PRIN OFFICE	2300 TEACH- ING	2400 TEXT BOOK	2600 MEDIA SERVICE	2700 GUIDANCE	2800 PSYCH SERVS
314 WATERTOWN	4,543.72	253.85	306.76	3,440.50	33.50	178.25	256.37	74.48
315 WAYLAND	4,047.61	179.94	314.59	3,192.38	17.79	150.63	192.12	.17
316 WEBSTER	2,881.45	59.35	184.12	2,485.11	34.71	28.00	71.97	18.19
317 WELLESLEY	4,710.56	219.42	406.36	3,596.24	18.45	136.05	185.48	148.57
318 WELFLEET	3,350.87	28.68	336.05	2,638.36	19.29	185.26	138.96	4.28
321 WESTBOROUGH	4,023.83	98.93	314.42	3,201.50	17.15	127.15	255.69	8.99
322 WEST BOYLSTON	3,418.61	116.63	254.87	2,835.77	16.81	73.67	53.27	67.59
323 WEST BRIDGEWATER	3,424.56	73.22	245.25	2,894.71	17.87	67.40	119.78	6.32
325 WESTFIELD	2,501.60	117.50	137.12	2,080.26	4.62	11.36	64.12	86.63
326 WESTFORD	3,077.57	92.94	216.26	2,503.61	31.91	34.67	178.20	19.97
327 WESTHAMPTON	2,450.19	41.84	305.17	2,038.21	4.92			60.04
329 WEST NEWBURY	2,456.77	36.35	186.10	2,103.33	39.09	71.98		19.91
330 WESTON	4,623.24	317.58	424.12	3,372.19	22.75	143.81	297.35	45.44
331 WESTPORT	2,849.55	26.40	233.93	2,390.72	20.21	41.41	126.43	10.46
332 WEST SPRINGFIELD	2,872.90	82.13	240.72	2,194.93	29.34	56.80	98.48	170.49
334 WEST TISBURY	3,948.85	31.09	323.43	3,282.92	6.09	155.70	98.76	50.86
335 WESTWOOD	4,660.79	109.12	381.28	3,622.39	27.07	214.43	197.57	108.93
336 WEYMOUTH	3,006.16	66.77	193.72	2,483.06	1.39	44.73	127.86	88.64
337 WHATELY	2,755.47	40.19	351.57	2,240.25	15.54	14.70	73.90	19.32
338 WHITMAN	2,290.58	58.99	137.51	1,959.93		7.63	96.24	30.29
339 WILBRAHAM	2,919.81	48.62	182.90	2,453.28	13.06	61.22	75.63	85.11
340 WILLIAMSBURG	2,649.13	42.52	195.77	2,323.21	2.35	23.38		61.90
341 WILLIAMSTOWN	2,960.18	81.16	129.70	2,594.63	14.01	74.44	38.15	28.09
342 WILMINGTON	3,493.01	165.59	239.88	2,741.10	30.76	93.36	152.75	69.56
343 WINCHENDON	2,438.07	78.37	191.50	2,004.41	22.33	59.71	81.76	
344 WINCHESTER	3,716.44	130.95	245.13	3,027.30	19.74	78.27	170.61	44.44
346 WINTHROP	3,603.22	323.58	227.08	2,896.27	4.98	37.56	73.68	40.07
347 WOBURN	3,595.18	27.13	274.82	3,050.37	35.99	65.39	98.77	42.71
348 WORCESTER	3,027.91	48.14	250.90	2,519.19	19.71	24.00	85.13	80.83
350 WRENTHAM	2,382.66		75.04	2,177.67	9.94	52.42	45.08	22.51
406 NORTHAMPTON SMITH AGRI	5,014.08	157.82		4,326.12	52.68	128.27	342.43	6.76
408 WORCESTER TRADE	4,760.71	484.38	388.35	3,546.06	96.28	44.37	175.17	26.10
499 CITY/TOWN SUB TOTAL	3,227.19	112.22	230.93	2,644.20	26.56	58.97	107.40	46.92

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SCHOOL DISTRICT	2000 TOTAL INSTR	2100 SUPER- VISION	2200 PRIN OFFICE	2300 TEACH- ING	2400 TEXT BOOK	2600 MEDIA SERVICE	2700 GUIDANCE	2800 PSYCH SERVS
600 ACTON BOXBOROUGH	3,748.00	160.66	320.11	2,892.28	40.16	97.54	200.99	36.25
603 ADAMS CHESHIRE	2,921.28	41.12	187.42	2,441.70	20.87	43.70	115.56	70.90
605 AMHERST PELHAM	4,462.69	131.31	355.86	3,422.56	30.77	225.48	239.69	57.02
610 ASHBURNHAM WESTMINSTER	2,690.51	13.10	142.82	2,363.77	29.14	53.43	88.24	
612 ASHFIELD PLAINFIELD	2,386.40	.58	245.92	2,030.18	5.91	25.36	6.04	72.41
615 ATHOL ROYALSTON	2,214.78	27.01	159.31	1,930.65	11.96	30.56	38.36	16.92
618 BERKSHIRE HILLS	3,777.74	67.79	265.33	3,134.88	35.44	79.13	124.50	70.66
620 BERLIN BOYLSTON	4,609.61	95.63	453.76	3,495.35	20.28	150.96	315.21	78.41
622 BLACKSTONE MILLVILLE	2,482.70	40.66	188.06	2,134.97	14.43	36.69	64.49	3.41
625 BRIDGEWATER RAYNHAM	3,480.53	20.39	172.65	2,781.92	16.60	146.58	277.29	65.09
630 BUCKLAND SHELBURNE	2,189.99	.42	185.62	1,932.83	1.42	4.53	1.68	63.49
632 CHESTERFIELD GOSHEN	2,170.46	39.47	161.83	1,869.81	31.76	3.82		63.77
635 CENTRAL BERKSHIRE	3,126.07	72.40	287.72	2,541.52	19.27	55.41	128.55	21.20
640 CONCORD CARLISLE	5,270.60	24.37	350.86	4,165.85	47.20	226.22	456.10	
645 DENNIS YARMOUTH	3,036.85	73.22	272.08	2,453.63	17.06	80.99	60.57	79.32
650 DIGHTON REHOBOTH	3,099.03	49.42	220.01	2,552.26	33.86	57.85	132.00	53.63
655 DOVER SHERBORN	5,912.50		556.02	4,711.83	23.15	251.26	354.73	15.51
658 DUDLEY CHARLTON	2,472.86	23.97	174.42	2,108.28	15.06	42.50	96.88	11.74
660 NAUSET	3,867.37	58.17	295.10	3,069.04	42.98	81.38	314.83	5.88
665 FREETOWN LAKEVILLE	3,046.66	48.33	234.60	2,509.00	7.99	61.15	155.30	30.29
670 FRONTIER	3,460.46	42.96	254.00	2,822.93	41.68	84.40	186.33	28.15
672 GATEWAY	3,073.22	5.84	313.92	2,513.41	44.99	27.33	151.59	16.13
673 GROTON DUNSTABLE	3,179.91	156.28	278.14	2,458.33	14.42	115.99	114.38	42.37
674 GILL MONTAGUE	2,797.48	45.38	226.88	2,385.77	24.58	39.00	75.43	.42
675 HAMILTON WENHAM	3,511.49	87.83	252.37	2,910.17	34.70	61.22	95.36	69.84
680 HAMPDEN WILBRAHAM	4,298.62	57.58	273.23	3,438.77	34.57	148.89	248.44	97.15
683 HAMPSHIRE	3,487.45	46.39	275.24	2,815.63	30.73	79.30	203.78	36.38
685 HAWLEMONT	2,167.92	.55	239.17	1,853.57	4.40	2.98	34.28	32.97
690 KING PHILIP	3,847.13	69.43	291.62	3,106.99	34.92	96.02	214.25	33.92
695 LINCOLN SUDBURY	4,951.25	140.05	531.17	3,625.94	45.48	215.14	323.55	69.94
700 MARTHAS VINEYARD	6,032.97	148.41	460.82	4,857.16	54.50	204.31	267.79	39.98
705 MASCONOMET	4,411.82	2.54	286.97	3,671.47	39.97	116.49	262.29	32.10
710 MENDON UPTON	2,864.85	78.42	192.77	2,354.42		61.88	123.21	54.16
715 MOUNT GREYLOCK	4,285.38	112.95	213.70	3,401.25	62.33	125.79	351.39	17.96
717 MOHAWK TRAIL	3,202.57	144.88	240.42	2,428.66	31.83	105.37	187.54	63.89

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SCHOOL DISTRICT	2000 TOTAL INSTR	2100 SUPER- VISION	2200 PRIN OFFICE	2300 TEACH- ING	2400 TEXT BOOK	2600 MEDIA SERVICE	2700 GUIDANCE	2800 PSYCH SERVS
720 NARRAGANSETT	2,735.88	75.03	184.39	2,281.24	20.88	44.70	94.09	35.54
725 NASHOBA	4,301.07		232.78	3,111.69	31.83	159.25	323.45	442.07
728 NEW SALEM WENDELL	2,070.25	103.49	155.23	1,689.67		58.61		63.25
730 NORTHBOROUGH SOUTHBOROUGH	4,378.98	57.03	503.15	3,398.63	23.07	115.23	240.48	41.39
735 NORTH MIDDLESEX	2,482.18	51.90	197.36	2,073.92	15.66	57.28	77.12	8.93
740 OLD ROCHESTER	3,726.96	49.89	400.11	2,834.67	47.12	109.14	232.62	53.42
745 PENTUCKET	3,908.61	144.30	319.68	3,009.71	106.37	128.94	196.91	2.70
750 PIONEER VALLEY	3,339.54	49.44	278.73	2,707.59	27.85	47.84	219.94	8.14
751 PLYMOUTH CARVER	4,088.83	157.77	388.43	3,182.16	45.20	90.52	207.89	16.86
753 QUABBIN	2,648.11	3.57	227.87	2,209.20	27.17	53.87	108.51	17.93
755 RALPH C MAHAR	3,509.55	64.76	267.90	2,829.67	26.83	66.54	198.53	55.33
760 SILVER LAKE	3,774.52	175.97	245.88	3,112.82	1.05	56.80	179.62	2.38
765 SOUTHERN BERKSHIRE	3,121.06	45.41	231.03	2,496.57	13.43	76.93	102.25	155.44
766 SOUTHWICK TOLLAND	3,266.24	43.76	273.63	2,713.87	43.88	80.72	94.32	16.07
767 SPENCER EAST BROOKFIELD	2,648.39	69.02	310.36	2,096.91	29.15	37.33	80.51	25.11
770 TANTASQUA	3,442.25		281.54	2,793.29	31.48	75.11	252.28	8.55
773 TRITON	3,623.44	69.27	320.41	2,920.62	18.88	52.31	172.07	69.88
775 WACHUSETT	3,533.64	.20	183.79	2,962.89	43.16	47.09	202.49	94.03
778 QUABOAG REGIONAL	2,768.51	90.11	218.88	2,007.05	15.37	31.28	62.14	343.69
780 WHITMAN HANSON	3,569.93	95.77	189.92	2,841.93	48.55	58.59	258.91	76.26
799 ACADEMIC REGION SUB TOTAL	3,292.54	65.97	260.34	2,667.04	27.34	76.48	150.51	44.84

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SCHOOL DISTRICT	2000 TOTAL INSTR	2100 SUPER- VISION	2200 PRIN OFFICE	2300 TEACH- ING	2400 TEXT BOOK	2600 MEDIA SERVICE	2700 GUIDANCE	2800 PSYCH SERVS
801 ASSABET VALLEY	5,261.89	248.48	92.45	4,444.79	28.57	87.03	327.76	32.80
805 BLACKSTONE VALLEY	4,331.12	246.34	143.36	3,673.45	10.66	41.11	189.12	27.09
806 BLUE HILLS	4,864.86	102.49	387.40	3,910.15	24.64	65.21	331.38	43.59
810 BRISTOL PLYMOUTH	4,543.46		410.27	3,655.89	32.00	39.03	406.27	
815 CAPE COD	5,714.04	91.97	262.74	4,846.66	45.64	66.71	360.43	39.88
818 FRANKLIN COUNTY TECH SCH	6,545.78	152.57	475.91	5,328.86	44.12	128.27	388.27	27.79
821 GREATER FALL RIVER	3,191.15		278.45	2,701.09	7.80	27.34	176.48	
823 GREATER LAWRENCE	3,822.22	253.37	180.66	3,054.06	39.83	38.11	246.48	9.70
825 GREATER NEW BEDFORD	3,928.84	255.01	176.46	3,325.38	13.19	19.28	139.51	
828 GREATER LOWELL	4,282.19	395.59		3,461.88	12.46	182.08	169.09	61.09
829 SOUTH MIDDLESEX	7,700.66	495.19	418.73	6,173.52	36.52	230.16	279.93	66.63
830 MINUTEMAN REG VOC TECH	7,591.44	275.82	486.53	5,965.30	31.70	380.05	389.63	62.40
832 MONTACHUSETT	3,995.36	247.56	148.86	3,243.21	23.11	65.37	264.44	2.80
851 NORTHERN BERKSHIRE	5,129.43	13.38	261.42	4,419.68	44.61	158.28	226.62	5.43
852 NASHOBA VALLEY VOC	5,417.06		443.44	4,545.42	41.38	21.57	337.44	27.80
853 NORTHEAST METROPOLITAN	5,535.71		323.13	4,873.89	9.63	67.08	261.98	
854 NORTH SHORE REG VOC	4,974.38		418.34	3,462.45	41.32	109.01	238.54	704.73
855 OLD COLONY REG VOC	4,840.30	310.01		4,004.69	18.43	80.37	216.92	209.88
860 PATHFINDER	5,251.80	35.84	268.28	4,649.66	14.90	56.04	227.07	
871 SHAWSHOEN VALLEY	5,775.94	282.54	78.89	5,006.15	2.33	75.99	330.04	
872 SOUTHEASTERN	3,691.58	247.13	277.52	2,931.15	1.60	52.12	182.05	
873 SOUTH SHORE	6,634.23	99.33		5,729.64	198.91	145.54	416.45	44.36
876 SOUTHERN WORCESTER COUNTY	3,828.15	135.61	200.65	3,111.36	42.81	131.00	183.10	23.63
878 TRI COUNTY	5,212.68	226.60	216.22	4,397.63	19.25	82.81	214.02	56.16
879 UPPER CAPE COD	4,749.08	130.26	305.68	3,880.48	36.90	120.51	228.42	46.83
885 WHITTIER	5,984.73	350.85	142.54	5,055.08	17.10	115.83	297.73	5.61
910 BRISTOL COUNTY	4,974.84		501.86	4,164.02	63.20	12.33	233.44	
913 ESSEX COUNTY	3,963.39		213.50	3,538.84		136.37	74.69	
915 NORFOLK COUNTY	4,278.68	194.42	127.16	3,671.12	1.43	16.34	268.20	
998 VOCATIONAL REGION SUB TOTAL	4,784.28	192.78	223.18	3,968.46	24.52	92.43	246.92	35.98
999 STATE TOTAL	3,277.45	110.12	233.50	2,683.84	26.57	61.57	115.43	46.42

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

REGULAR DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
001 ABINGTON	2,546.27	59.17	2,396.02	22.02	69.06	
002 ACTON	2,603.49	155.72	2,355.64	12.03	80.10	
003 ACUSHNET	1,712.74	12.38	1,623.46	38.29	38.60	
005 AGAWAM	2,278.42	20.57	2,145.64	19.65	92.57	
007 AMESBURY	2,141.78	28.95	2,031.00	14.41	67.42	
008 AMHERST	2,843.90	18.85	2,672.25	29.68	123.13	
009 ANDOVER	2,654.43	81.56	2,453.77	10.58	108.52	
010 ARLINGTON	3,090.65	98.46	2,841.10	24.16	104.41	22.51
014 ASHLAND	2,437.07		2,263.05	43.03	130.99	
016 ATTLEBORO	2,133.78	4.55	2,015.35	22.05	86.35	5.49
017 AUBURN	2,897.17	48.34	2,665.90	12.27	170.67	
018 AVON	3,275.28		3,141.73	51.67	55.22	26.66
019 AYER	1,989.44	35.51	1,879.91	9.21	64.82	
020 BARNSTABLE	2,249.98	3.32	2,088.76	17.59	140.31	
023 BEDFORD	3,266.19	128.02	2,946.28	31.38	160.52	
024 BELCHERTOWN	1,642.41	10.73	1,504.16	5.44	122.08	
025 BELLINGHAM	2,213.05	7.37	2,117.20	13.83	74.65	
026 BELMONT	3,303.32	174.35	2,911.14	30.84	186.99	
027 BERKLEY	1,551.32		1,541.98	9.35		
028 BERLIN	2,470.68		2,462.00	8.68		
029 BERNARDSTON	1,639.86	119.80	1,505.29	14.66	-11	
030 BEVERLY	2,709.89	75.39	2,529.67	28.88	75.95	
031 BILLERICA	2,686.03	137.50	2,392.08	40.86	115.59	
034 BOLTON	2,573.39		2,499.88	28.44	45.07	
035 BOSTON	2,888.19	193.75	2,551.38	62.27	79.34	1.45
036 BOURNE	2,293.45	74.75	2,134.12	20.61	63.97	
037 BOXBOROUGH	2,495.63		2,460.45	31.69	3.49	
038 BOXFORD	1,892.70	38.80	1,852.04		1.86	
039 BOYLSTON	2,176.71	2.75	2,141.08	29.70	3.18	
040 BRAINTREE	2,817.00	123.62	2,535.35		158.03	
041 BREWSTER	1,765.25		1,702.37	16.03	46.86	
042 BRIDGEWATER	1,702.03	34.01	1,606.95	6.14	54.93	
043 BRIMFIELD	1,534.35		1,511.20	16.19	6.78	.18
044 BROCKTON	2,173.61	134.52	1,927.11	4.67	107.31	
045 BROOKFIELD	2,040.94		1,914.37	24.73	99.48	2.36

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

REGULAR DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
046 BROOKLINE	3,389.02	136.98	2,997.45	23.92	179.45	51.22
048 BURLINGTON	3,150.07	116.31	2,831.46	33.48	168.83	
049 CAMBRIDGE	4,260.58	197.49	3,932.58	36.05	94.45	
050 CANTON	3,113.04	107.86	2,858.48	31.86	114.84	
051 CARLISLE	2,676.01		2,539.51	69.65	66.85	
052 CARVER	1,474.63	6.18	1,429.02	7.60	31.82	
055 CHATHAM	3,140.18	6.55	2,934.57	24.70	174.36	
056 CHELMSFORD	2,704.44	26.96	2,551.61	10.22	115.64	
057 CHELSEA	2,213.10	98.98	1,957.71	35.15	121.26	
061 CHICOPEE	2,349.88	19.53	2,275.71	52.77	1.87	
062 CHILMARK	5,041.17		4,908.56	10.00	122.62	
063 CLARKSBURG	1,790.77		1,690.74	98.18	1.86	
064 CLINTON	2,580.90	52.24	2,416.74	3.56	108.36	
065 COHASSET	2,813.39	33.10	2,613.90	25.51	140.88	
067 CONCORD	3,440.85	25.16	3,203.69	15.68	196.32	
068 CONWAY	2,237.69	327.27	1,886.83	8.65	14.93	
071 DANVERS	2,828.04	142.29	2,502.82	54.12	128.81	
072 DARTMOUTH	2,110.06	25.50	2,017.61	10.36	56.59	
073 DEDHAM	2,836.41	53.79	2,632.04	25.40	125.18	
074 DEERFIELD	1,907.16	39.86	1,816.25	20.44	30.61	
077 DOUGLAS	1,762.29		1,703.02	11.47	47.80	
078 DOVER	2,866.64		2,731.90	65.03	69.70	
079 DRACUT	2,104.14	25.97	1,997.84	17.29	63.03	
082 DUXBURY	2,706.84	103.42	2,399.14	39.47	118.75	46.06
083 EAST BRIDGEWATER	2,121.75	15.09	1,989.34	38.77	78.56	
085 EASTHAM	1,918.73		1,845.71	15.14	57.89	
086 EASTHAMPTON	2,281.18	59.27	2,068.41	43.65	109.86	
087 EAST LONGMEADOW	2,438.49		2,293.03	20.18	125.28	
088 EASTON	2,375.09	19.54	2,229.89	24.59	85.06	16.01
089 EDGARTOWN	3,047.34		2,918.27	19.73	109.34	
091 ERVING	2,666.61		2,628.52	14.54		23.55
092 ESSEX	2,489.50		2,339.61		112.53	37.36
093 EVERETT	2,303.47	41.86	2,121.35	44.93	95.32	
094 FAIRHAVEN	2,182.66		2,063.48	45.66	70.98	2.54
095 FALL RIVER	2,312.09	77.45	2,107.21	16.89	108.51	2.03

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

REGULAR DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
096 FALMOUTH	2,392.09	87.23	2,170.58	23.63	89.94	20.71
097 FITCHBURG	1,990.59		1,908.19	12.57	69.84	
098 FLORIDA	1,745.10		1,653.30	89.70	2.10	
099 FOXBOROUGH	2,394.31	92.78	2,161.10	8.01	132.42	
100 FRAMINGHAM	3,227.57	137.18	2,790.89	23.30	237.72	38.49
101 FRANKLIN	2,286.19	117.83	2,045.24	39.41	82.39	1.33
102 FREETOWN	1,532.66	.63	1,519.09	12.93		
103 GARDNER	1,768.78		1,655.82	15.55	97.41	
105 GEORGETOWN	2,341.33	65.35	2,122.83	8.43	144.72	
107 GLOUCESTER	2,259.64		2,180.85	14.50	54.53	9.75
109 GOSNOLD	25,799.00		25,558.00	241.00		
110 GRAFTON	2,164.85	15.14	2,019.37	19.99	110.35	
111 GRANBY	2,124.70		2,021.25	9.21	94.24	
112 GRANVILLE	1,633.18		1,588.92	44.26		
114 GREENFIELD	2,220.40		2,146.76	13.43	60.22	
116 GROVELAND	1,704.62		1,680.63	23.99		
117 HADLEY	2,461.55		2,370.74	18.91	71.90	
118 HALIFAX	2,019.51		1,999.36	20.14		
120 HAMPDEN	2,338.24	76.51	2,169.86	20.74	71.13	
121 HANCOCK	5,007.47		4,822.07	185.40		
122 HANOVER	2,662.80		2,506.39	35.62	120.79	
123 HANSON	1,686.82	12.46	1,628.42	23.81	22.13	
125 HARVARD	3,191.15		2,932.61	31.89	226.65	
126 HARWICH	2,702.50		2,546.58	58.81	97.11	
127 HATFIELD	2,356.00		2,261.87	43.55	50.57	
128 HAVERHILL	2,146.72	80.92	1,973.88	24.67	67.25	
131 HINGHAM	2,955.79		2,788.74	40.92	126.13	
133 HOLBROOK	2,784.17	39.13	2,559.02	36.22	149.15	.64
134 HOLDEN	2,501.13	71.58	2,357.48	20.04	52.03	
135 HOLLAND	1,612.71		1,536.51	28.97	47.23	
136 HOLLISTON	2,564.54	49.97	2,357.77	21.64	135.15	
137 HOLYOKE	1,893.94	81.69	1,687.50	19.78	104.97	
138 HOPEDALE	2,078.13		1,979.89	10.83	87.41	
139 HOPKINTON	2,342.30	10.81	2,183.88	17.60	123.02	6.99
141 HUDSON	2,493.51		2,335.39	54.49	103.62	

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

REGULAR DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
142 HULL	2,712.50		2,565.52		146.97	
144 IPSWICH	2,805.30	53.21	2,535.28	53.17	146.08	17.58
145 KINGSTON	2,032.80		1,975.61	57.19		
146 LAKEVILLE	1,210.56	.52	1,208.58	1.46		
147 LANCASTER	2,020.21		2,015.68	4.54		
148 LANESBOROUGH	2,309.57		2,265.36	44.22		
149 LAWRENCE	1,870.82	42.20	1,762.49	21.65	44.48	
150 LEE	2,603.34	56.15	2,360.49	39.17	147.51	
151 LEICESTER	2,135.88		2,027.95	26.11	81.82	
152 LENOX	3,213.78		2,961.85	39.90	212.03	
153 LEOMINSTER	2,138.31	46.80	1,935.76	7.48	148.26	
154 LEVERETT	1,612.13		1,574.86	5.83		31.43
155 LEXINGTON	3,639.57	256.44	3,169.16	42.99	169.41	1.57
156 LEYDEN	1,312.49	88.82	1,177.09	46.48	.10	
157 LINCOLN	3,442.44	8.76	3,288.74	25.83	39.40	79.72
158 LITTLETON	3,012.16	52.52	2,798.02	35.05	126.56	
159 LONGMEADOW	2,882.77	27.42	2,719.19	31.28	104.87	
160 LOWELL	2,015.38	48.91	1,850.39	43.24	72.85	
161 LUDLOW	2,249.89		2,123.85	18.91	107.13	
162 LUNENBURG	2,259.39		2,147.28	21.67	90.44	
163 LYNN	2,054.11	17.38	1,965.29	32.03	39.40	
164 LYNNFIELD	2,936.41	46.49	2,651.79	30.19	207.94	
165 MALDEN	2,425.82	98.67	2,258.46	34.44	34.25	
166 MANCHESTER	3,484.15	28.15	3,232.35	39.99	183.66	
167 MANSFIELD	2,545.36	57.05	2,296.67	23.47	168.17	
168 MARBLEHEAD	3,261.21	140.65	2,923.38	25.74	171.44	
169 MARION	2,257.66		2,210.67	26.55	20.44	
170 MARLBOROUGH	2,752.03	34.60	2,542.92	28.71	145.80	
171 MARSHFIELD	2,637.08	5.50	2,521.49	16.12	93.97	
172 MASHPEE	2,463.99	69.05	2,241.71	41.56	111.66	
173 MATTAPOISETT	2,061.36		2,039.08	22.27		
174 MAYNARD	2,407.68		2,295.94	12.22	99.51	
175 MEDFIELD	2,738.73	13.54	2,565.20	50.93	109.05	
176 MEDFORD	3,015.85	86.78	2,805.87	20.28	102.92	
177 MEDWAY	2,742.41		2,570.01	23.55	148.85	

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

REGULAR DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
178 MELROSE	2,663.05	67.30	2,476.02	26.23	93.50	
180 MERRIMAC	2,134.41		2,076.88	57.54		
181 METHUEN	1,913.53	118.75	1,742.66	19.17	32.94	
182 MIDDLEBOROUGH	2,061.65	72.61	1,913.90	16.26	58.89	
184 MIDDLETON	1,611.01		1,590.12	20.20	.68	
185 MILFORD	2,563.36	10.26	2,421.80	33.95	97.23	.12
186 MILLBURY	2,603.63	34.10	2,403.19	35.29	131.05	
187 MILLIS	2,746.38	26.24	2,644.39		75.75	
189 MILTON	2,642.70	143.21	2,373.54	30.10	95.86	
191 MONSON	2,020.52		1,896.10	23.82	100.59	
196 NAHANT	2,426.57		2,382.46	44.10		
197 NANTUCKET	3,161.99		2,994.18	27.76	140.05	
198 NATICK	2,975.75	72.12	2,706.81	29.29	167.53	
199 NEEDHAM	3,430.49	178.61	3,053.17	17.30	181.41	
201 NEW BEDFORD	2,139.37	54.84	1,950.96	14.66	117.48	1.44
203 NEWBURY	2,031.47	13.03	1,963.51	52.56	2.38	
204 NEWBURYPORT	2,709.15	148.94	2,479.09	27.82	53.29	
207 NEWTON	3,220.73	118.46	2,998.40	6.53	97.34	
208 NORFOLK	1,953.66	.19	1,848.34	105.13		
209 NORTH ADAMS	2,128.31	40.86	1,957.03	37.95	92.47	
210 NORTHAMPTON	2,284.67			12.64	106.56	
211 NORTH ANDOVER	2,511.08	13.66	2,151.82	59.85	134.54	
212 NORTH ATTLEBOROUGH	2,255.91	53.66	2,089.81	40.90	71.54	
213 NORTHBOROUGH	2,700.91	28.18	2,612.94	15.57	44.22	
214 NORTHBRIDGE	1,892.49	40.09	1,795.10	13.61	43.69	
215 NORTH BROOKFIELD	2,068.75			3.44	74.55	
216 NORTHFIELD	1,510.43	118.72	1,390.76		.95	
217 NORTH READING	2,606.18	10.01	2,479.16	22.25	94.77	
218 NORTON	2,284.93	73.61	2,105.35	19.36	86.61	
219 NORWELL	3,070.84		2,928.19	13.70	128.95	
220 NORWOOD	3,057.47	10.51	2,839.60	49.30	154.71	3.34
221 OAK BLUFFS	3,225.40		3,107.31	12.55	105.54	
223 ORANGE	1,496.28		1,492.81	3.47		
224 ORLEANS	2,626.21		2,553.10	27.69	45.42	
225 OTIS	2,597.03		2,590.43		6.60	

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

REGULAR DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
226 OXFORD	2,031.04	23.59	1,864.53	14.49	125.26	3.16
227 PALMER	2,089.65	134.50	1,849.53	18.75	86.87	
228 PAXTON	2,281.92		2,163.09	35.57	83.26	
229 PEABODY	2,255.16	49.79	2,050.40	43.30	111.67	
230 PELHAM	2,376.07	17.17	2,334.43	24.47		
231 PEMBROKE	2,039.36		2,010.21	29.15		
234 PETERSHAM	2,827.61	.68	2,812.82	11.12	2.99	
236 PITTSFIELD	2,617.33	56.18	2,411.39	38.79	106.80	4.16
238 PLAINVILLE	2,068.04		2,044.15	3.50	20.39	
239 PLYMOUTH	2,210.01		2,037.10	106.81	66.11	
240 PLYMPTON	2,040.65		2,033.87	6.78		
241 PRINCETON	2,490.64	56.51	2,343.66	14.49	75.98	
242 PROVINCETOWN	3,705.39	45.73	3,439.35	29.06	149.29	41.96
243 QUINCY	2,964.05	38.51	2,777.89	46.42	101.23	
244 RANDOLPH	2,590.85	93.86	2,315.60	16.43	164.96	
245 RAYNHAM	2,107.14	29.19	1,954.04	42.98	80.93	
246 READING	2,606.70	21.28	2,453.18		132.24	
248 REVERE	2,560.16	168.15	2,335.86		56.15	
249 RICHMOND	2,448.81		2,409.22	39.59		
250 ROCHESTER	1,976.08		1,935.39	7.98	32.71	
251 ROCKLAND	2,305.11	18.00	2,216.83	15.37	50.95	3.95
252 ROCKPORT	2,632.67	38.04	2,435.50	24.64	134.49	
253 ROWE	2,596.16	1.15	2,569.56	25.45		
254 ROWLEY	1,814.27	23.55	1,730.98	29.42	30.31	
257 RUTLAND	1,909.44	50.11	1,760.51	13.12	85.71	
258 SALEM	2,880.54	56.80	2,607.87	31.14	184.73	
259 SALISBURY	2,293.99	20.62	2,210.77	58.19	4.41	
260 SANDISFIELD	3,062.94		3,019.08	39.21	4.64	
261 SANDWICH	2,410.03		2,320.99	18.38	66.74	3.91
262 SAUGUS	2,660.33	35.19	2,491.93		60.63	72.58
263 SAVOY	2,113.17		1,941.10	172.07		
264 SCITUATE	2,642.43	84.95	2,414.21	21.07	122.19	
265 SEEKONK	2,282.10		2,162.31	30.17	89.62	
266 SHARON	2,360.74	32.50	2,205.14		123.11	
269 SHERBORN	2,805.84		2,696.04	28.32	81.47	

MASSACHUSETTS DEPARTMENT OF EDUCATION
OFFICE OF SCHOOL FINANCE
FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES
REGULAR DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
270 SHIRLEY	1,856.58		1,840.89	15.70		
271 SHREWSBURY	2,624.53	41.19	2,490.53	22.01	68.66	2.14
272 SHUTESBURY	1,686.22		1,650.84	10.54		24.84
273 SOMERSET	3,141.46	79.93	2,880.03	32.79	148.71	
274 SOMERVILLE	3,195.53	245.19	2,785.82	23.86	131.76	8.90
275 SOUTHAMPTON	1,643.84		1,610.72	33.12		
276 SOUTHBOROUGH	3,083.79	32.73	2,935.52	29.02	86.51	
277 SOUTHBURGE	2,177.73		2,052.35	25.17	100.21	
278 SOUTH HADLEY	2,498.29	46.23	2,268.10	48.28	135.67	
281 SPRINGFIELD	2,433.76	151.04	2,189.50	13.64	79.58	
282 STERLING	1,967.95		1,910.96	7.85	49.14	
284 STONEHAM	2,458.58	77.16	2,220.99	13.95	146.48	
285 STOUGHTON	2,592.97	11.52	2,461.77	12.67	107.01	
286 STOW	2,730.25		2,623.40	22.44	84.41	
287 STURBRIDGE	2,339.12		2,265.67	18.02	55.42	
288 SUDBURY	2,601.48		2,458.61		137.39	5.48
289 SUNDERLAND	1,643.32	118.30	1,518.23	6.79		
290 SUTTON	1,996.38	10.35	1,886.97	20.57	78.49	
291 SWAMPSCOTT	2,648.61	65.52	2,422.74	25.40	134.95	
292 SWANSEA	2,591.44	54.39	2,431.53	23.71	81.81	
293 TAUNTON	2,271.53	100.57	2,006.01	30.45	134.50	
295 TEWKSBURY	2,410.03	27.91	2,263.67	44.55	73.89	
296 TISBURY	3,543.72		3,366.00	20.05	157.67	
298 TOPSFIELD	2,041.48	42.41	1,996.48		2.59	
300 TRURO	2,881.73		2,743.66	17.92	120.16	
301 TYNGSBOROUGH	2,147.62		2,032.68	10.89	94.48	
304 UXBRIDGE	1,984.85	9.56	1,870.49	14.33	100.03	
305 WAKEFIELD	2,582.07	30.63	2,386.92	50.09	114.43	
306 WALES	1,388.10		1,321.66	5.93	60.52	
307 WALPOLE	2,420.32	8.62	2,217.61	34.37	159.72	
308 WALTHAM	2,890.06	120.18	2,636.20	23.08	87.68	22.92
309 WARE	2,266.66	24.89	2,169.10	26.49	46.17	
310 WAREHAM	2,141.87	31.98	2,040.76	23.99	45.14	
312 WARWICK	1,640.97	7.81	1,625.17	7.35	.64	
314 WATERTOWN	3,469.88	204.19	3,013.22	34.02	218.45	

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

REGULAR DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
315 WAYLAND	3,140.63	156.45	2,778.73	17.76	187.52	.17
316 WEBSTER	2,524.72	30.83	2,375.22	37.53	81.14	
317 WELLESLEY	3,567.13	105.99	3,250.87	18.57	191.71	
318 WELFLEET	2,277.09		2,215.83	20.30	40.96	
321 WESTBOROUGH	3,274.55	58.37	2,982.30	17.09	216.79	
322 WEST BOYLSTON	2,875.29	37.96	2,765.96	16.15	55.23	
323 WEST BRIDGEWATER	2,663.74		2,521.14	18.51	124.09	
325 WESTFIELD	1,899.80	79.39	1,762.95	3.93	53.52	
326 WESTFORD	2,522.86	50.01	2,256.76	32.51	183.59	
327 WESTHAMPTON	1,748.05		1,743.03	5.02		
329 WEST NEWBURY	1,823.72		1,785.62	38.10		
330 WESTON	3,805.01	239.08	3,244.42	23.27	279.18	19.07
331 WESTPORT	2,175.18	5.61	2,061.54	19.43	88.60	
332 WEST SPRINGFIELD	2,275.40	41.76	2,018.19	28.38	105.89	81.18
334 WEST TISBURY	3,001.48		2,914.54	6.22	80.72	
335 WESTWOOD	3,574.16	61.56	3,281.82	27.06	203.73	
336 WEYMOUTH	2,299.51	43.92	2,128.46	1.48	125.65	
337 WHATELY	2,006.83		1,990.90	15.94		.32
338 WHITMAN	1,742.26		1,741.94		28.54	
339 WILBRAHAM	2,365.27		2,323.21	13.52		
340 WILLIAMSBURG	2,143.52		2,143.52			
341 WILLIAMSTOWN	2,449.19	27.21	2,338.06	14.65	39.90	29.38
342 WILMINGTON	2,839.78	135.17	2,514.23	30.09	160.29	
343 WINCHENDON	1,786.11	10.97	1,663.78	23.89	87.47	
344 WINCHESTER	3,140.34	89.04	2,871.74	20.85	158.71	
346 WINTHROP	2,873.37	300.03	2,490.47	5.14	77.73	
347 WOBURN	2,910.78		2,769.83	37.64	103.30	
348 WORCESTER	2,351.40	31.93	2,135.16	22.02	84.04	78.25
350 WRENTHAM	2,020.60		2,010.26	10.33		
499 CITY/TOWN SUB TOTAL	2,526.26	71.13	2,323.44	26.81	99.78	5.11

MASSACHUSETTS DEPARTMENT OF EDUCATION
OFFICE OF SCHOOL FINANCE
FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL DISTRICT	INSTRUCTIONAL SERVICES					2700 GUIDANCE	2800 PSYCH SERVICE
	REGULAR DAY PROGRAMS						
	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK			
600 ACTON BOXBOROUGH	3,072.65	105.91	2,736.09	41.15	189.50		
603 ADAMS CHESHIRE	2,387.70	7.96	2,298.77	22.36	58.62		
605 AMHERST PELHAM	3,541.19	49.75	3,192.75	32.48	266.21		
610 ASHBURNHAM WESTMINSTER	2,183.01		2,078.19	28.73	76.09		
612 ASHFIELD PLAINFIELD	1,718.10	.60	1,709.46	6.09	1.95		
615 ATHOL ROYALSTON	1,845.24		1,809.13	9.96	26.15		
618 BERKSHIRE HILLS	3,027.24	16.11	2,777.29	35.69	126.40		71.76
620 BERLIN BOYLSTON	3,677.91	6.34	3,325.47	20.93	325.18		
622 BLACKSTONE MILLVILLE	2,076.86		1,996.69	13.11	67.06		
625 BRIDGEWATER RAYNHAM	2,957.09	19.39	2,650.75	16.87	270.08		
630 BUCKLAND SHELburne	1,629.00	.43	1,625.39	1.46	1.72		
632 CHESTERFIELD GOSHEN	1,581.90		1,548.67	33.23			
635 CENTRAL BERKSHIRE	2,435.71	29.11	2,254.12	18.97	133.52		
640 CONCORD CARLISLE	4,500.21	25.04	3,957.89	48.51	468.77		8.20
645 DENNIS YARMOUTH	2,355.03	54.95	2,211.67	17.59	62.62		
650 DIGHTON REHOBOTH	2,355.66		2,223.70	35.53	96.43		
655 DOVER SHERBORN	4,754.17		4,370.16	23.10	360.92		
658 DUDLEY CHARLTON	2,042.52		1,943.57	15.51	83.44		
660 NAUSET	3,146.12		2,841.74	43.42	260.96		
665 FREETOWN LAKEVILLE	2,389.93	10.12	2,250.79	8.26	120.76		
670 FRONTIER	2,781.00		2,551.89	42.98	186.14		
672 GATEWAY	2,388.76	6.18	2,228.35	46.14	108.09		
673 GROTON DUNSTABLE	2,434.02	99.82	2,201.03	14.76	118.41		
674 GILL MONTAGUE	2,185.39	3.57	2,082.45	20.28	79.09		
675 HAMILTON WENHAM	2,821.31	27.49	2,661.14	34.83	97.85		
680 HAMPDEN WILBRAHAM	3,458.74		3,169.80	34.13	249.36		5.46
683 HAMPSHIRE	2,673.85		2,642.88	30.97			
685 HAWLEMONT	1,455.21	.57	1,448.77	4.05	1.82		
690 KING PHILIP	3,148.27		2,921.72	35.02	191.54		
695 LINCOLN SUDBURY	3,571.70		3,242.74	45.96	283.00		
700 MARTHAS VINEYARD	4,354.62		4,147.84	55.48	151.29		
705 MASCONOMET	3,593.39	2.04	3,274.02	41.33	276.01		
710 MENDON UPTON	2,117.33	21.82	1,972.74		122.77		
715 MOUNT GREYLOCK	3,590.54	20.85	3,167.03	63.08	330.23		9.36
717 MOHAWK TRAIL	2,524.67	72.07	2,225.79	32.91	193.89		

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

REGULAR DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
720 NARRAGANSETT	2,320.80	34.23	2,172.30	17.97	96.31	
725 NASHOBA	3,576.54		3,210.03	32.83	333.67	
728 NEW SALEM WENDELL	1,406.19		1,369.25			36.93
730 NORTHBOROUGH SOUTHBOROUGH	3,627.41	25.40	3,327.02	24.03	250.96	
735 NORTH MIDDLESEX	1,912.04	19.58	1,796.63	15.96	79.88	
740 OLD ROCHESTER	2,933.19		2,648.32	47.99	236.88	
745 PENTUCKET	3,263.12	100.06	2,847.60	110.18	205.28	
750 PIONEER VALLEY	2,807.05		2,583.56	27.85	195.64	
751 PLYMOUTH CARVER	3,456.16	115.27	3,071.42	51.58	217.89	
753 QUABBIN	2,199.59	3.70	2,055.65	27.64	112.60	
755 RALPH C MAHAR	2,921.08		2,659.99	25.42	206.27	29.40
760 SILVER LAKE	3,350.62	136.38	3,005.32	1.15	207.77	
765 SOUTHERN BERKSHIRE	2,483.41		2,363.71	13.89	105.80	
766 SOUTHWICK TOLLAND	2,538.27		2,393.90	45.84	98.54	
767 SPENCER EAST BROOKFIELD	2,008.00		1,894.24	29.84	83.91	
770 TANTASQUA	2,875.99		2,586.38	29.71	259.91	
773 TRITON	3,060.09	11.28	2,850.88	17.16	180.78	
775 WACHUSETT	2,944.69		2,693.71	42.71	208.27	
778 QUABOAG REGIONAL	2,206.40		2,124.36	16.27	65.78	
780 WHITMAN HANSON	3,086.49	59.88	2,696.32	48.60	273.62	8.06
799 ACADEMIC REGION SUB TOTAL	2,645.80	25.65	2,445.91	27.75	143.91	2.58
999 STATE TOTAL	2,538.55	66.46	2,336.02	26.90	104.31	4.85

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

SPECIAL EDUCATION PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
001 ABINGTON	6,492.34	744.89	4,921.87			825.58
002 ACTON	16,787.22	2,044.09	13,080.18	28.30	682.37	952.27
003 ACUSHNET	7,162.43	1,129.34	5,974.76			58.33
005 AGAWAM	7,636.34	513.67	4,869.54	17.91	1,050.17	1,185.05
007 AMESBURY	9,169.50	920.58	8,226.09	3.30		19.52
008 AMHERST	13,744.75	1,153.11	11,761.37	28.89		801.38
009 ANDOVER	15,059.36	694.85	12,711.58			1,652.92
010 ARLINGTON	8,253.41	620.01	6,366.61	35.29		1,231.51
014 ASHLAND	7,741.38	1,057.21	5,642.00			1,042.17
016 ATTLEBORO	7,413.61	275.61	6,849.69	17.81	30.10	240.38
017 AUBURN	9,566.95	1,210.96	6,590.05			1,765.94
018 AVON	27,345.92	6,223.50	17,645.53	30.10	1,109.22	2,337.57
019 AYER	9,112.72	688.54	7,506.72			917.46
020 BARNSTABLE	10,593.65	385.35	9,915.39		202.31	90.61
023 BEDFORD	15,663.48	1,742.85	11,646.70		1,366.23	907.70
024 BELCHERTOWN	7,200.27	861.10	5,357.82			981.35
025 BELLINGHAM	6,864.15	523.92	5,489.48	9.43	262.01	579.32
026 BELMONT	19,480.98	1,136.89	15,867.33	12.95		2,463.80
027 BERKLEY	6,072.90	326.56	5,647.23		.58	98.54
028 BERLIN	9,020.07	1,173.84	5,945.27			1,900.96
029 BERNARDSTON	11,387.43	1,211.24	7,456.86	6.00		2,713.33
030 BEVERLY	8,812.00		6,561.05		68.42	2,182.53
031 BILLERICA	8,504.66	457.35	7,839.97	25.34		181.99
034 BOLTON	19,556.70	3,332.70	14,788.20	25.80	70.79	1,410.00
035 BOSTON	10,241.30	1,448.35	8,235.50	55.77		430.89
036 BOURNE	10,372.34	511.98	8,321.67			1,538.69
037 BOXBOROUGH	13,199.60	3,583.23	8,518.79			1,097.58
038 BOXFORD	14,793.06	2,090.94	12,602.89			99.23
039 BOYLSTON	20,667.14	2,482.86	14,937.43			3,246.86
040 BRAINTREE	13,852.31	240.22	13,150.30		335.05	126.74
041 BREWSTER	17,837.15	992.46	13,706.54			94.36
042 BRIDGEWATER	8,232.50	478.94	5,925.87		3,043.80	477.74
043 BRIMFIELD	9,273.19		7,708.02		1,349.96	1,565.16
044 BROCKTON	7,923.19	907.57	6,283.83	6.07	237.52	488.21
045 BROOKFIELD	5,569.49		4,762.35	13.97		793.16

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

SPECIAL EDUCATION PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
046 BROOKLINE	8,759.77	1,044.77	6,741.05	30.28		943.68
048 BURLINGTON	9,752.46	498.75	8,890.62			363.10
049 CAMBRIDGE	10,902.27	528.83	8,479.37	34.27	1,097.29	762.52
050 CANTON	11,738.19	940.20	7,750.24	24.57	1,414.56	1,608.62
051 CARLISLE	25,403.23	5,627.15	12,467.92	145.77		7,162.38
052 CARVER	9,129.41	703.32	8,369.58	40.54		15.96
055 CHATHAM	20,168.09	805.11	14,766.17		1,383.40	3,213.40
056 CHELMSFORD	7,238.43	883.10	6,100.54	6.01	35.38	213.40
057 CHELSEA	7,020.73	231.48	5,450.35	2.60		1,336.30
061 CHICOPEE	9,535.71	132.95	986.10	8.79		8,407.87
062 CHILMARK	47,572.31	1,115.38	43,427.69		1,153.85	1,875.38
063 CLARKSBURG	9,985.78	972.22	7,484.11	53.44		1,476.00
064 CLINTON	7,468.89	967.85	5,978.93			522.12
065 COHASSET	10,208.69		10,175.47	33.22		
067 CONCORD	16,653.85		16,653.85			
068 CONWAY	12,944.68	1,306.81	10,178.30		915.32	544.26
071 DANVERS	15,709.39	1,133.62	12,396.53	36.74	2,142.49	
072 DARTMOUTH	10,347.29	733.70	8,136.94	8.35	698.86	769.44
073 DEDHAM	13,429.20	552.95	10,717.24		1,082.18	1,076.83
074 DEERFIELD	9,913.76	683.42	8,269.62		522.59	438.14
077 DOUGLAS	6,201.72	821.33	5,078.40	45.09		256.90
078 DOVER	46,516.67		40,952.67			5,564.00
079 DRACUT	6,668.92	635.99	5,710.65	3.89		318.39
082 DUXBURY	9,713.31	869.99	8,787.63	55.69		
083 EAST BRIDGEWATER	19,644.47	1,425.05	12,982.37	110.35	4,731.96	394.75
085 EASTHAM	11,912.02	683.49	9,361.55		1,773.80	93.18
086 EASTHAMPTON	7,963.16	577.58	6,062.35	12.59	691.31	619.34
087 EAST LONGMEADOW	6,534.99	1,307.28	4,685.22			542.50
088 EASTON	12,798.65	997.59	9,534.44			2,266.62
089 EDGARTOWN	28,333.45	2,087.09	21,053.45		1,745.27	3,447.64
091 ERVING	13,920.68	2,257.78	10,654.79	36.24		971.88
092 ESSEX	26,184.47	1,800.00	22,878.16		493.95	1,012.37
093 EVERETT	6,116.72	289.71	5,610.22	23.76		193.03
094 FAIRHAVEN	10,006.01	1,006.05	7,283.89	42.36	482.50	1,191.21
095 FALL RIVER	8,498.45	334.77	7,666.78	17.11	109.95	369.84

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

SPECIAL EDUCATION PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
096 FALMOUTH	6,941.92	369.24	5,384.70	39.70		1,148.28
097 FITCHBURG	5,709.38	227.59	4,831.14	68.95		581.70
098 FLORIDA	18,709.60	2,100.00	13,536.80	85.60		2,987.20
099 FOXBOROUGH	13,689.24	1,094.02	10,469.54			2,125.68
100 FRAMINGHAM	8,194.47	364.66	7,814.80	15.01		
101 FRANKLIN	8,401.25	1,051.00	6,180.09	36.67	253.24	880.25
102 FREETOWN	10,200.45	663.90	8,468.65			1,067.89
103 GARDNER	6,145.56	503.05	5,006.82	5.70	122.90	507.08
105 GEORGETOWN	8,466.58	911.17	7,433.52			121.89
107 GLOUCESTER	11,601.53	585.56	10,087.94	29.43		898.60
109 GOSNOLD	880.00		880.00			
110 GRAFTON	7,923.54	1,257.30	5,495.53	5.27	15.02	1,150.43
111 GRANBY	10,334.45	1,425.60	6,175.26			2,733.60
112 GRANVILLE	17,991.39		17,991.39			
114 GREENFIELD	11,271.49	716.34	9,380.06	37.79	284.22	853.09
116 GROVELAND	7,106.50	664.16	5,934.12	7.65		500.58
117 HADLEY	15,149.82	2,654.76	10,901.98			1,593.08
118 HALIFAX	9,647.05	253.59	7,847.47			1,545.98
120 HAMPDEN	8,373.45	826.88	3,531.78			4,014.80
121 HANCOCK	8,168.55	1,538.36	6,575.64		54.55	
122 HANOVER	6,732.74	816.58	5,321.72			594.44
123 HANSON	12,610.24	880.73	11,230.20	7.60		491.71
125 HARVARD	25,900.07		25,081.80			818.27
126 HARWICH	11,111.39	1,073.03	9,975.93	8.18		54.25
127 HATFIELD	17,045.65	2,708.15	14,079.89		257.61	
128 HAVERHILL	6,952.62	463.80	4,969.39	13.85		1,505.58
130 HEATH	72,390.00		70,120.00			2,270.00
131 HINGHAM	11,890.62	615.51	8,879.17	25.27	878.84	1,491.83
133 HOLBROOK	2,994.24	270.66	2,723.58			
134 HOLDEN	14,967.69		10,834.52			4,133.17
135 HOLLAND	11,023.58		9,730.60	31.19		1,261.79
136 HOLLISTON	8,359.73	694.83	6,486.88	8.08		1,169.95
137 HOLYOKE	10,964.55	295.72	8,994.66	.90		1,673.27
138 HOPEDALE	13,913.54		13,399.17	42.96	383.94	87.47
139 HOPKINTON	10,775.39	1,394.75	8,920.74	14.17		445.73

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

SPECIAL EDUCATION PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
141 HUDSON	10,164.26	777.22	8,897.44	88.36		401.23
142 HULL	7,611.63		7,463.70		147.93	
144 IPSWICH	8,824.55	972.38	6,841.69	22.92	528.63	458.93
145 KINGSTON	7,044.37	306.73	5,282.80			1,454.83
146 LAKEVILLE	10,153.07	663.96	8,160.04			1,329.07
147 LANCASTER	6,161.24	902.59	5,192.99			65.67
148 LANESBOROUGH	18,532.24	5,739.14	12,361.90		431.21	
149 LAWRENCE	6,889.32	117.40	6,589.38	23.05	73.70	85.79
150 LEE	10,095.67		8,619.45		487.62	988.60
151 LEICESTER	6,971.30	578.05	6,176.52			216.73
152 LENOX	9,953.75		8,651.82	22.62		1,279.32
153 LEOMINSTER	7,645.97	723.76	6,160.62	24.10		737.49
154 LEVERETT	20,596.42	4,610.00	14,591.32			1,395.09
155 LEXINGTON	18,220.67	1,190.43	14,729.76		33.39	2,267.09
156 LEYDEN	15,985.19	2,242.96	8,882.22	2.59		4,857.41
157 LINCOLN	25,785.36	3,055.27	19,840.36		1,791.25	1,098.48
158 LITTLETON	18,838.01	487.96	14,155.13		2,121.15	2,073.77
159 LONGMEADOW	17,941.66	1,075.92	12,923.29		3,525.23	417.23
160 LOWELL	8,692.44	420.48	7,724.53			547.43
161 LUDLOW	11,127.62	998.48	7,923.49	215.15	1,490.27	500.23
162 LUNENBURG	10,347.35	1,322.44	8,725.52	3.92		295.47
163 LYNN	12,418.48	728.33	10,700.05	121.04	543.31	325.74
164 LYNNFIELD	16,192.84	1,538.99	11,997.87	92.31	698.66	1,865.02
165 MALDEN	9,756.39	407.11	8,237.83	22.20		1,089.26
166 MANCHESTER	11,942.78	3,394.44	7,147.85		1,400.49	
167 MANSFIELD	9,719.81	679.05	8,710.60			330.17
168 MARBLEHEAD	18,729.27	1,243.69	14,575.62	4.71	1,923.90	981.36
169 MARION	10,400.11	494.64	7,422.82			2,482.65
170 MARLBOROUGH	6,582.33	609.62	5,881.93	8.50	7.26	75.01
171 MARSHFIELD	11,367.65	709.42	9,092.62		2.02	1,563.58
172 MASHPEE	10,028.89	1,134.71	8,142.73	6.73	107.92	636.81
173 MATTAPOISETT	14,771.03	1,205.79	11,637.62			1,927.62
174 MAYNARD	13,014.86	283.92	11,238.54	20.05		1,472.34
175 MEDFIELD	12,814.68	2,051.06	8,958.91		109.32	1,695.39
176 MEDFORD	9,539.80	783.38	7,627.76	4.05	1,073.18	51.43

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

SPECIAL EDUCATION PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
177 MEDWAY	8,270.94		7,463.57	23.37	178.07	605.93
178 MELROSE	10,750.70	757.70	7,808.79			2,184.22
180 MERRIMAC	9,045.02	583.51	8,029.25	12.22		420.04
181 METHUEN	9,029.93	400.62	6,509.06		1,746.54	373.71
182 MIDDLEBOROUGH	7,849.24	830.33	5,594.00	10.63	233.98	1,180.30
184 MIDDLETON	7,069.97	1,557.18	5,503.92		3.89	4.98
185 MILFORD	6,343.73	849.45	5,484.84	9.44		
186 MILLBURY	9,778.91	1,198.83	8,580.08			
187 MILLIS	13,161.50	1,765.04	8,983.79	13.85	1,631.35	781.32
189 MILTON	12,127.69	635.96	9,492.43		1,042.19	943.25
191 MONSON	9,052.20	1,146.23	6,606.21		754.74	545.03
196 NAHANT	18,362.61		16,725.36	382.61	228.26	1,026.38
197 NANTUCKET	339,069.62	27,757.69	309,251.54	374.23		1,686.15
198 NATICK	13,639.25	267.61	13,371.64			
199 NEEDHAM	14,190.81	775.83	12,212.47	26.21		1,176.31
201 NEW BEDFORD	7,462.38	141.43	6,448.96	20.57	66.83	784.60
203 NEWBURY	11,889.77	1,515.38	8,539.31			1,835.08
204 NEWBURYPORT	16,064.66	679.68	14,328.44	4.01	1,052.52	
207 NEWTON	20,094.53	1,254.07	15,351.01			3,489.45
208 NORFOLK	11,815.58	1,076.15	8,405.32		1,522.88	811.22
209 NORTH ADAMS	7,674.89	471.62	6,090.26			1,113.01
210 NORTHAMPTON	11,345.96	799.21	9,926.50			620.24
211 NORTH ANDOVER	11,059.28	856.02	9,668.82		14.59	519.85
212 NORTH ATTLEBOROUGH	8,376.17	473.58	6,802.01	22.75	989.72	88.11
213 NORTHBOROUGH	15,207.80	1,902.65	10,338.08			2,967.08
214 NORTHBRIDGE	7,566.82	519.78	5,719.18	11.98		1,315.89
215 NORTH BROOKFIELD	7,911.07	717.02	6,454.60			739.44
216 NORTHFIELD	9,337.63	1,275.35	5,877.37	4.04		2,180.88
217 NORTH READING	28,399.81	5,709.15	19,179.86	6.71		3,504.08
218 NORTON	9,599.50	150.03	7,435.94	39.45	1,657.28	316.80
219 NORWELL	14,845.75	1,879.11	12,846.39	18.50		101.76
220 NORWOOD	12,768.34	774.07	9,697.67			2,296.60
221 OAK BLUFFS	19,568.06	1,046.31	16,061.55		773.79	1,686.41
223 ORANGE	4,707.34	115.43	3,994.69	3.15		594.06
224 ORLEANS	12,362.27	665.61	10,074.92	123.26	1,416.97	81.52

MASSACHUSETTS DEPARTMENT OF EDUCATION
OFFICE OF SCHOOL FINANCE

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FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

SPECIAL EDUCATION PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
225 OTIS	17,909.11		14,639.11			3,270.00
226 OXFORD	9,050.93	33.90	5,903.27	23.78	185.10	2,904.87
227 PALMER	6,005.88	539.06	4,655.33		394.16	417.33
228 PAXTON	12,743.47		9,793.76		435.64	2,514.06
229 PEABODY	6,854.33	685.58	6,158.47	10.28		
230 PELHAM	21,476.76	915.00	19,847.06			714.71
231 PEMBROKE	7,454.67	329.70	5,491.06			1,633.91
234 PETERSHAM	32,660.00	3,558.57	28,815.71			285.71
236 PITTSFIELD	6,621.08	261.89	5,634.39	28.89	94.10	601.82
238 PLAINVILLE	15,427.92	2,208.23	11,379.95	3.18	649.79	1,186.77
239 PLYMOUTH	4,669.12	178.40	4,186.62	17.69	76.84	209.58
240 PLYMPTON	8,714.56	487.06	5,135.00			3,092.50
241 PRINCETON	12,665.66		8,928.23			3,737.43
242 PROVINCETOWN	14,010.54	2,487.85	10,440.63			1,082.05
243 QUINCY	7,227.95	257.14	5,209.76	41.68	885.85	833.52
244 RANDOLPH	10,961.77	562.77	9,172.22	15.42		1,211.35
245 RAYNHAM	12,393.86	1,289.97	8,598.83	197.42	777.86	1,529.78
246 READING	12,025.31	730.53	10,608.22			686.56
248 REVERE	7,018.89	343.69	5,851.93	90.74	248.54	484.00
249 RICHMOND	24,923.59	5,025.64	19,454.36		443.59	
250 ROCHESTER	10,926.06	1,154.26	9,391.70			380.11
251 ROCKLAND	7,834.25	748.67	5,018.41	11.46	256.54	1,799.17
252 ROCKPORT	11,421.89	1,208.69	8,209.84	151.76		1,851.60
253 ROWE	21,943.53		17,289.71	25.29		4,628.53
254 ROWLEY	7,304.15		6,928.54			375.61
257 RUTLAND	10,000.63		7,253.13			2,747.50
258 SALEM	6,297.26	337.09	5,184.62	23.05	124.21	628.29
259 SALISBURY	9,075.08		9,075.08			
260 SANDISFIELD	24,017.86		24,017.86			
261 SANDWICH	3,348.33	332.70	2,962.53		26.55	26.55
262 SAUGUS	5,620.80		5,541.23			42.82
263 SAVOY	13,332.41	1,206.90	7,584.14	53.10	36.74	4,488.28
264 SCITUATE	9,437.16	454.32	7,388.91	12.36	1,170.38	411.19
265 SEEKONK	9,371.22	809.03	6,554.56	27.25		1,980.38
266 SHARON	13,696.81	1,215.34	10,912.86			1,568.61

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

SPECIAL EDUCATION PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
269 SHERBORN	9,030.55					615.97
270 SHIRLEY	5,179.42	1,334.10	8,414.58			188.98
271 SHREWSBURY	10,769.25	1,034.77	3,656.34	21.06		40.49
272 SHUTESBURY	14,699.12	3,758.38	9,672.93			458.09
273 SOMERSET	10,492.24	1,140.35	10,482.65			948.90
			8,402.99			
274 SOMERVILLE	8,559.81	495.32	7,969.15	11.03		84.31
275 SOUTHAMPTON	9,454.08	1,263.95	6,754.42			1,435.71
276 SOUTHBOROUGH	19,460.19	3,268.74	13,957.78			2,233.67
277 SOUTHBURGE	5,606.69	469.61	4,519.29	17.84	381.86	218.09
278 SOUTH HADLEY	10,917.70	827.68	9,147.94	.08	557.35	384.65
281 SPRINGFIELD	7,463.08	233.91	6,624.47	3.49	392.33	208.89
282 STERLING	10,186.38		6,856.97			3,329.41
284 STONEHAM	11,629.00	1,359.22	8,920.39	11.26		1,338.13
285 STOUGHTON	6,967.09	1,089.05	5,100.33	3.41		774.30
286 STOW	16,215.85	2,565.69	12,102.56	35.03		1,512.56
287 STURBRIDGE	15,993.99		11,518.33	37.47		4,438.18
288 SUDBURY	27,930.82	2,193.99	23,490.15		1,502.98	743.69
289 SUNDERLAND	10,343.93	603.18	8,713.12		660.35	367.28
290 SUTTON	10,007.14	1,407.50	7,694.44	13.68	12.39	879.14
291 SWAMPSCOTT	12,686.54	1,495.71	10,434.41	5.15	506.04	245.23
292 SWANSEA	7,386.76	618.61	5,476.21	64.30	1,030.24	197.40
293 TAUNTON	6,492.25	209.35	5,832.84	24.83	224.66	200.56
295 TEWKSBURY	9,158.92	529.78	8,629.14			
296 TISBURY	13,394.96	885.93	10,062.74	38.22	958.81	1,449.26
298 TOPSFIELD	8,019.63	1,309.38	6,674.89			35.36
300 TRURO	33,505.60	8,450.00	22,160.40			2,895.20
301 TYNGSBOROUGH	7,708.49	759.67	6,630.01	4.27		314.53
304 UXBRIDGE	7,944.56		7,282.09		325.50	336.97
305 WAKEFIELD	10,041.92	680.92	7,138.49	3.89	1,231.50	987.12
306 WALES	9,331.43		6,362.14	29.43		2,939.86
307 WALPOLE	8,736.28	592.90	7,832.27	26.00	9.04	276.08
308 WALTHAM	11,199.70	951.60	8,420.72	1.57	120.98	1,704.84
309 WARE	11,538.47	1,414.98	8,818.47		541.21	763.81
310 WAREHAM	8,903.45	509.21	6,086.69	35.35	1,579.25	692.95
312 WARWICK	17,281.92	2,096.15	11,955.77	2.69		3,227.31

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

SPECIAL EDUCATION PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
314 WATERTOWN	12,765.80	958.26	9,662.94	19.48	888.67	1,236.46
315 WAYLAND	24,227.53	1,277.89	22,523.31	19.02	407.31	
316 WEBSTER	4,720.64	366.80	4,129.12	16.30		208.43
317 WELLESLEY	22,047.47	3,593.85	13,870.33	15.09		4,568.20
318 WELLFLEET	13,412.06	577.94	10,731.75		2,016.08	86.29
321 WESTBOROUGH	11,046.29	1,082.74	8,518.67	18.50	1,199.37	227.01
322 WEST BOYLSTON	8,945.23	2,261.33	4,738.92	34.87		1,910.11
323 WEST BRIDGEWATER	15,580.59	2,110.36	13,288.04			182.18
325 WESTFIELD	7,610.07	741.75	5,365.88	4.46	102.11	1,395.88
326 WESTFORD	12,883.57	1,514.46	10,676.00	12.03		681.07
327 WESTHAMPTON	22,243.33	2,160.00	16,983.33			3,100.00
329 WEST NEWBURY	14,186.36	1,198.41	12,260.68	70.68		656.59
330 WESTON	15,028.24	3,759.27	8,973.64		1,093.64	1,201.70
331 WESTPORT	9,270.35	375.24	7,914.58	33.32	761.16	186.05
332 WEST SPRINGFIELD	6,003.31	618.96	3,995.16	41.19		1,347.99
334 WEST TISBURY	25,156.00	1,471.14	20,344.00		934.57	2,406.29
335 WESTWOOD	19,825.22	1,635.85	14,556.03	27.43		3,605.91
336 WEYMOUTH	9,112.57	232.97	6,901.76	.34	206.20	1,771.31
337 WHATELY	17,312.94	1,608.82	11,972.35		2,958.24	773.53
338 WHITMAN	13,674.25	1,745.71	8,193.19		2,848.14	887.20
339 WILBRAHAM	11,501.11	1,475.00	5,985.83		1,458.08	2,582.20
340 WILLIAMSBURG	6,711.87	678.06	5,009.18	37.46		987.16
341 WILLIAMSTOWN	9,448.79	1,257.91	8,190.88			1,478.65
342 WILMINGTON	9,641.61	781.85	7,336.78	44.33		
343 WINCHENDON	7,923.92	1,043.13	6,880.79			
344 WINCHESTER	7,780.47	858.63	5,728.12	.49	377.28	815.94
346 WINTHROP	13,439.86	901.85	11,613.67	2.08		922.26
347 WOBURN	10,755.96	618.32	9,164.20			973.45
348 WORCESTER	6,493.77	169.08	6,126.26	4.84	92.12	101.47
350 WRENTHAM	8,190.26		6,412.69		1,185.58	591.99
406 NORTHAMPTON SMITH AGRI	14,481.85	3,575.62	5,721.08	68.85	4,848.00	268.31
408 WORCESTER TRADE	17,994.29	1,626.43	13,673.31	2.86	1,322.97	1,368.72
499 CITY/TOWN SUB TOTAL	9,242.08	711.02	7,524.71	22.22	240.41	743.72

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

SPECIAL EDUCATION PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
600 ACTON BOXBOROUGH	8,944.55	1,353.42	6,295.03	18.70	451.36	826.04
603 ADAMS CHESHIRE	6,913.72	504.12	4,437.81		910.76	1,061.03
605 AMHERST PELHAM	12,069.87	1,811.92	9,011.73	32.59		1,213.63
610 ASHBURNHAM WESTMINSTER	10,494.66	349.90	9,704.49	39.68	400.60	
612 ASHFIELD PLAINFIELD	14,859.71		12,325.65		137.25	2,396.81
615 ATHOL ROYALSTON	5,284.88	517.14	4,135.47	48.41	259.95	323.92
618 BERKSHIRE HILLS	11,356.01	1,159.45	9,956.52	42.29	126.34	71.41
620 BERLIN BOYLSTON	14,349.19	2,920.30	8,870.00			2,558.89
622 BLACKSTONE MILLVILLE	6,787.26	1,057.55	5,593.52	47.42		88.77
625 BRIDGEWATER RAYNHAM	15,866.60	82.92	10,942.74		726.08	4,114.86
630 BUCKLAND SHELburne	15,600.00		13,208.08			2,391.92
632 CHESTERFIELD GOSHEN	8,629.48	657.76	6,900.30	8.73		1,062.69
635 CENTRAL BERKSHIRE	11,778.55	1,193.79	9,987.03	27.19		570.54
640 CONCORD CARLISLE	11,654.30		11,654.30	1.54		2,174.74
645 DENNIS YARMOUTH	12,370.05	611.26	9,582.52			
650 DIGHTON REHOBOTH	12,849.52	857.61	9,783.03	31.87	789.88	1,387.13
655 DOVER SHERBORN	25,231.00		24,300.20	26.00		904.80
658 DUDLEY CHARLTON	7,652.34	665.28	6,192.92	4.38	463.78	325.98
660 NAUSET	15,972.75	2,164.21	11,297.75	27.11	2,265.03	218.65
665 FREETOWN LAKEVILLE	9,943.08	645.82	7,503.21	4.35	1,029.05	760.65
670 FRONTIER	14,128.18	1,429.37	11,569.50		192.70	936.60
672 GATEWAY	9,917.78		8,447.41	29.80	1,085.80	354.76
673 GROTON DUNSTABLE	12,754.40	1,756.41	9,750.29	4.63		1,243.07
674 GILL MONTAGUE	9,680.84	908.78	8,649.53	113.35		9.18
675 HAMILTON WENHAM	17,604.34	2,396.18	12,436.92	29.80		2,741.44
680 HAMPDEN WILBRAHAM	20,872.15	2,399.90	14,381.27	52.63	210.88	3,827.46
683 HAMPSHIRE	15,908.34	1,337.40	7,623.02	24.04	5,874.94	1,048.94
685 HAWLEMONT	14,796.76		12,925.63	14.08	922.25	934.79
690 KING PHILIP	12,880.76	2,088.51	8,393.14	52.63	1,326.16	1,020.32
695 LINCOLN SUDBURY	26,492.46	5,069.06	17,112.93	28.48	1,750.66	2,531.33
700 MARTHAS VINEYARD	23,708.94	678.99	20,353.24	36.01	1,653.35	987.34
705 MASCONOMET	11,938.71	12.12	11,266.94	14.07		645.58
710 MENDON UPTON	11,522.40	1,101.99	9,255.89		131.11	1,033.40
715 MOUNT GREYLOCK	27,128.56	6,121.92	18,681.63	13.85	1,732.21	578.94
717 MOHAWK TRAIL	12,658.77	2,293.51	8,415.88			1,949.39

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

SPECIAL EDUCATION PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
720 NARRAGANSETT	7,607.17	1,194.07	5,268.72	100.92	33.28	1,010.18
725 NASHOBA	14,430.00					14,430.00
728 NEW SALEM WENDELL	16,985.24	3,580.95	12,456.67			947.62
730 NORTHBOROUGH SOUTHBOROUGH	6,818.11	783.06	5,042.60	1.01		991.45
735 NORTH MIDDLESEX	11,050.16	955.80	9,828.39	7.41		258.56
740 OLD ROCHESTER	18,758.80	2,774.70	13,013.01			2,971.08
745 PENTUCKET	8,088.03	1,184.36	6,820.76	16.80		66.11
750 PIONEER VALLEY	15,573.77	3,065.08	10,273.61	27.87	1,702.46	504.75
751 PLYMOUTH CARVER	5,584.90	290.33	4,993.92	17.23		283.41
753 QUABBIN	6,787.97		6,280.01	14.72		493.24
755 RALPH C MAHAR	9,689.58	1,725.51	7,180.94	62.86		720.28
760 SILVER LAKE	5,946.10	812.07	5,065.73			68.30
765 SOUTHERN BERKSHIRE	12,287.94	1,350.52	6,314.73			4,622.69
766 SOUTHWICK TOLLAND	11,274.35	1,023.08	9,875.52			375.74
767 SPENCER EAST BROOKFIELD	10,203.49	1,965.19	7,508.61	14.84		714.86
770 TANTASQUA	7,870.27		7,543.65	63.51		263.11
773 TRITON	7,015.78	1,214.68	4,298.14	52.82		1,450.14
775 WACHUSETT	16,295.35	8.00	12,495.97	53.30		3,738.08
778 QUABOAG REGIONAL	7,855.13	1,631.62				6,223.51
780 WHITMAN HANSON	8,529.53	971.58	5,978.66	63.75		1,515.56
799 ACADEMIC REGION SUB TOTAL	10,293.07	966.60	7,891.43	23.80	307.63	1,103.61

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

SPECIAL EDUCATION PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
801 ASSABET VALLEY	7,271.81	237.02	6,205.86	13.74	440.06	375.13
805 BLACKSTONE VALLEY	4,668.41		4,346.40			322.00
806 BLUE HILLS	5,917.39	1,421.08	3,690.99	9.17		796.16
810 BRISTOL PLYMOUTH	3,372.84		2,253.37		1,119.47	
815 CAPE COD	5,562.91	864.36	3,856.55	60.68	406.49	374.83
818 FRANKLIN COUNTY TECH SCH						
821 GREATER FALL RIVER	12,902.68	654.72	11,182.60		654.72	410.63
823 GREATER LAWRENCE	3,725.12		2,523.27		1,201.85	
825 GREATER NEW BEDFORD	13,425.61	455.76	9,633.21	379.13	2,486.29	471.21
828 GREATER LOWELL	5,901.19		5,060.14		841.05	
	5,596.89	1,007.71	3,453.75			1,135.44
829 SOUTH MIDDLESEX	9,767.39	653.90	9,098.85	14.64		
830 MINUTEMAN REG VOC TECH	6,642.29	1,048.10	5,066.15			528.05
832 MONTACHUSETT	5,695.91	1,182.99	4,431.64	46.13		35.14
851 NORTHERN BERKSHIRE	5,337.50	54.03	5,113.33	3.47		166.67
852 NASHOBA VALLEY VOC	7,043.40		6,015.15	31.39	610.36	386.51
853 NORTHEAST METROPOLITAN	7,371.39		7,371.39			
854 NORTH SHORE REG VOC	11,737.82		3,815.63	45.52	262.86	7,613.81
855 OLD COLONY REG VOC	11,224.21	311.27	5,426.70		217.82	5,268.43
860 PATHFINDER	7,954.35		7,954.35			
871 SHAWSHOEN VALLEY	12,457.52	1,765.95	10,691.03	.54		
872 SOUTHEASTERN	3,578.82	173.38	2,794.74		610.69	
873 SOUTH SHORE	6,649.51	1,306.71	4,688.59	70.67		583.53
876 SOUTHERN WORCESTER COUNTY	5,202.15	769.72	4,020.02			412.42
878 TRI COUNTY	12,329.49	984.18	10,400.87		179.70	764.73
879 UPPER CAPE COD	3,860.87		3,505.85	2.43		352.59
885 WHITTIER	10,700.14	786.45	9,194.56		649.26	69.87
913 ESSEX COUNTY	3,272.13		3,272.13			
915 NORFOLK COUNTY	20,245.86	2,724.29	15,443.29		2,078.29	
899 VOCATIONAL REGION SUB TOTAL	7,138.25	558.12	5,672.00	18.31	323.62	566.20
999 STATE TOTAL	9,246.14	723.16	7,491.35	22.20	247.44	761.99

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

BILINGUAL PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
008 AMHERST	2,616.95	219.80	2,397.15			
016 ATTLEBORO	3,064.18	222.55	2,841.63			
020 BARNSTABLE	5,047.94		5,047.94			
035 BOSTON	3,764.17	29.57	3,605.88	55.93	71.49	1.30
044 BROCKTON	1,960.02	66.26	1,723.55	23.20	147.01	
046 BROOKLINE	1,959.61	65.96	1,893.64			
049 CAMBRIDGE	4,091.51	463.45	3,345.43	27.08	255.55	
057 CHELSEA	1,926.13	57.59	1,868.54			
061 CHICOPEE	2,196.82		2,176.86	19.96	72.88	
064 CLINTON	3,400.26	39.94	3,287.44			
095 FALL RIVER	2,776.88	135.95	2,511.90	17.10	109.87	2.06
097 FITCHBURG	1,359.24	7.58	1,200.94	27.58	123.14	
100 FRAMINGHAM	3,352.92	167.17	3,162.56	23.19		
128 HAVERHILL	2,645.27	276.32	2,198.58	20.23		150.14
137 HOLYOKE	2,537.34	127.99	2,281.80	13.24	114.32	
141 HUDSON	4,341.12		4,299.64	41.48		
142 HULL	1,363.64		1,363.64			
149 LAWRENCE	2,335.79	49.53	2,197.61	29.72	58.94	
152 LENOX	3,647.33		3,647.33			
153 LEOMINSTER	1,671.39	8.46	1,658.41	4.52		
155 LEXINGTON	61,545.00	32,825.00	28,720.00			
160 LOWELL	2,539.48	65.95	2,473.53			
161 LUDLOW	2,545.15	44.75	2,500.40			
163 LYNN	2,105.06	74.52	1,900.34	22.09	108.12	
165 MALDEN	1,305.89	291.39	987.99	26.51		
170 MARLBOROUGH	3,598.76		3,578.68	20.09		
176 MEDFORD	3,401.82	901.95	2,481.40	18.47		
181 METHUEN	1,762.65	163.63	1,577.66	21.35		
185 MILFORD	2,895.18		2,839.60	55.57		
187 MILLIS	19,250.00		19,250.00			
201 NEW BEDFORD	3,298.44	129.75	2,777.66	17.85	286.51	86.67
207 NEWTON	8,391.78	821.78	7,493.91	76.09		
210 NORTHAMPTON	6,870.52	799.56	5,507.55		563.41	
229 PEABODY	2,597.05		2,580.62	16.44		
243 QUINCY	2,582.56	236.85	2,031.44	34.88	279.38	

MASSACHUSETTS DEPARTMENT OF EDUCATION
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FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

BILINGUAL PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
244 RANDOLPH	5,547.01		5,547.01			
248 REVERE	5,072.78	270.45	4,792.90	9.43		
258 SALEM	2,341.14	179.36	2,126.52	35.25		
264 SCITUATE	4,118.30	557.91	3,330.00	39.83	190.57	
274 SOMERVILLE	2,242.59	72.21	1,963.35	34.21	172.82	
277 SOUTHBRIDGE	1,712.83		1,610.66	6.21	95.96	
281 SPRINGFIELD	1,777.30	61.98	1,712.75	2.57		
285 STOUGHTON	4,439.47		4,438.31	1.16		
293 TAUNTON	2,649.20	184.60	2,230.77	62.95	170.88	
308 WALTHAM	3,480.24	150.70	3,329.54			
314 WATERTOWN	9,780.39	553.78	9,127.48	99.13		
325 WESTFIELD	2,510.97		2,510.97			
339 WILBRAHAM	10,734.71		10,734.71			
348 WORCESTER	2,334.01	80.58	2,061.14	12.34	92.93	87.02
499 CITY/TOWN SUB TOTAL	2,779.88	90.77	2,580.72	25.63	74.63	8.13

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES						
BILINGUAL PROGRAMS						
SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
605 AMHERST PELHAM	2,390.48	26.28	2,364.19			
799 ACADEMIC REGION SUB TOTAL	2,390.48	26.28	2,364.19			

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FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

BILINGUAL PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
823 GREATER LAWRENCE	4,062.63	1,345.76	2,716.87			
825 GREATER NEW BEDFORD	1,151.66		1,151.66			
828 GREATER LOWELL	6,922.76	1,584.65	5,314.65	23.45		
899 VOCATIONAL REGION SUB TOTAL	3,286.86	750.71	2,531.03	5.12		
999 STATE TOTAL	2,782.38	95.32	2,579.73	25.41	73.88	8.04

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES						
OCCUPATIONAL DAY PROGRAMS						
SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
016 ATTLEBORO	4,513.92	238.51	4,225.94	8.63	40.84	
025 BELLINGHAM	1,276.01		1,276.01			
030 BEVERLY	5,102.60		4,758.66	16.74	327.20	
035 BOSTON	3,437.26	621.84	2,670.36	63.57	80.02	1.46
044 BROCKTON	3,483.79	549.63	2,643.17		291.00	
049 CAMBRIDGE	7,058.69	1,166.18	5,176.12	13.34	703.05	
061 CHICOPEE	5,146.08	404.31	4,741.77			
071 DANVERS	7,420.08	1,858.71	5,043.23	89.11	429.03	
072 DARTMOUTH	2,332.90	32.36	1,212.66	51.01	1,036.87	
093 EVERETT	4,673.03	857.22	3,747.52	53.59	14.69	
095 FALL RIVER	4,962.13	456.37	4,242.07	17.13	244.50	2.06
101 FRANKLIN	1,696.33		1,696.33			
107 GLOUCESTER	3,548.13		3,298.94	20.98	228.22	
114 GREENFIELD	4,038.93		2,620.93		1,418.00	
128 HAVERHILL	3,150.21		3,127.86	22.36		
137 HOLYOKE	4,066.97	234.63	3,684.59	.42	147.33	
142 HULL	2,537.00		2,537.00			
149 LAWRENCE	5,775.34		5,283.16		492.19	
150 LEE	6,376.93	6,376.93				
153 LEOMINSTER	5,195.97	369.62	4,699.39	16.18	110.78	
160 LOWELL	1,517.94		1,517.94			
163 LYNN	3,986.77	86.10	3,738.02	31.78	130.88	
165 MALDEN	10,680.85	3,728.82	6,952.02			
171 MARSHFIELD	1,275.39		1,275.39			
176 MEDFORD	5,523.34	362.93	5,015.48	9.63	135.30	
181 METHUEN	2,209.67		1,667.69		541.99	
182 MIDDLEBOROUGH	2,636.79	107.51	2,520.86	8.42		
185 MILFORD	3,061.75	21.80	3,018.66	21.30	230.18	
207 NEWTON	5,429.41	603.92	4,577.63	17.67		
220 NORWOOD	2,794.63		2,794.63			
229 PEABODY	4,129.77		4,101.62	28.15		
236 PITTSFIELD	4,389.12	413.61	3,732.74	14.85	227.92	
243 QUINCY	4,912.49	519.65	4,267.74	29.25	95.85	
246 READING	2,037.30		2,037.30			
248 REVERE	7,560.82	930.26	6,210.96		351.31	68.29

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

OCCUPATIONAL DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
258 SALEM	3,772.44	982.70	2,781.95	7.78		
273 SOMERSET	2,108.69		2,036.08		72.61	
274 SOMERVILLE	3,727.79	.48	3,724.79	2.51		
281 SPRINGFIELD	1,775.24	93.98	1,566.73	4.40	110.13	
285 STOUGHTON	3,664.85		3,639.77	25.08		
295 TEWKSBURY	2,599.50		2,533.81	65.69		
305 WAKEFIELD	4,088.79		4,088.79			
308 WALTHAM	5,596.72	839.63	4,743.95	13.14		
310 WAREHAM	648.69		648.69			
314 WATERTOWN	2,908.03	603.42	2,266.38	38.22		
316 WEBSTER	700.43		700.43			
325 WESTFIELD	4,271.33	36.64	3,928.21	23.28	283.20	
336 WEYMOUTH	6,683.57	505.05	6,115.55	.24	62.73	
346 WINTHROP	3,582.91		3,581.16	1.74		
348 WORCESTER	651.65		651.65			
406 NORTHAMPTON SMITH AGRICULTURE	4,637.60	69.42	4,290.03	52.26	225.89	
408 WORCESTER TRADE	4,062.30	462.18	3,349.17	98.10	152.85	
499 CITY/TOWN SUB TOTAL	3,973.82	345.41	3,459.15	30.18	138.50	.58

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

OCCUPATIONAL DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
618 BERKSHIRE HILLS	4,098.46		4,006.44	13.46		
650 DIGHTON REHOBOTH	3,642.28	350.02	3,004.60	2.73	50.12	28.44
658 DUDLEY CHARLTON	5,622.00		5,622.00		284.92	
665 FREETOWN LAKEVILLE	6,847.88	964.83	5,883.04			
672 GATEWAY	2,479.57		2,479.57			
690 KING PHILIP	2,991.27		2,965.07	26.20		
700 MARTHAS VINEYARD	7,434.94	1,622.60	4,861.04	52.95	898.35	
751 PLYMOUTH CARVER	3,720.67	428.26	3,036.31	9.28	246.82	
760 SILVER LAKE	3,657.81	296.13	3,361.13	.56		
767 SPENCER EAST BROOKFIELD	2,891.27		2,891.27			
770 TANTASQUA	3,334.74		3,030.59	36.27	267.87	
775 WACHUSETT	11,452.25		11,339.75	112.50		563.92
780 WHITMAN HANSON	4,256.92		3,693.00			
799 ACADEMIC REGION SUB TOTAL	3,801.00	313.90	3,291.49	12.71	175.58	7.32

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

INSTRUCTIONAL SERVICES

OCCUPATIONAL DAY PROGRAMS

SCHOOL DISTRICT	2000 TOTAL INSTRUCTION	2100 SUPER- VISION	2300 TEACHING	2400 TEXT BOOK	2700 GUIDANCE	2800 PSYCH SERVICE
801 ASSABET VALLEY	4,872.62	249.58	4,276.04	30.00	317.00	
805 BLACKSTONE VALLEY	4,098.73	268.96	3,611.63	11.64	206.50	
806 BLUE HILLS	4,325.08	26.13	3,922.84	25.53	350.57	
810 BRISTOL PLYMOUTH	4,190.56		3,843.34	36.28	310.94	
815 CAPE COD	5,363.35		4,964.56	43.84	354.94	
818 FRANKLIN COUNTY TECH SCH	5,436.32	116.12	4,903.96	47.32	368.93	
821 GREATER FALL RIVER	2,858.18		2,706.85	8.05	143.28	
823 GREATER LAWRENCE	3,370.90	206.20	2,923.53	33.98	207.19	
825 GREATER NEW BEDFORD	3,835.72	276.08	3,413.92	14.28	131.44	
828 GREATER LOWELL	3,947.36	332.31	3,419.25	12.93	182.86	
829 SOUTH MIDDLESEX	6,674.79	473.16	5,767.41	39.55	318.79	75.88
830 MINUTEMAN REG VOC TECH	6,735.92	172.33	6,085.79	35.95	441.84	.79
832 MONTACHUSETT	3,662.08	189.41	3,169.32	21.68	280.89	
851 NORTHERN BERKSHIRE	4,688.58	12.01	4,396.32	45.99	234.25	
852 NASHOBA VALLEY VOC	4,789.97		4,431.52	42.16	316.29	
853 NORTHEAST METROPOLITAN	5,026.13		4,739.95	10.15	276.03	
854 NORTH SHORE REG VOC	3,703.37		3,426.43	40.89	236.05	
855 OLD COLONY REG VOC	4,491.72	309.95	3,945.68	19.19	216.89	
860 PATHFINDER	4,469.46	41.26	4,149.61	17.15	261.43	
871 SHAWSHEEN VALLEY	5,336.70	220.84	4,769.70	2.40	343.77	
872 SOUTHEASTERN	3,355.27	249.39	2,935.34	1.65	168.88	
873 SOUTH SHORE	6,475.46		5,815.28	209.46	450.71	
876 SOUTHERN WORCESTER COUNTY	3,392.84	97.07	3,056.13	45.41	194.23	
878 TRI COUNTY	4,325.92	166.55	3,921.86	20.78	216.74	
879 UPPER CAPE COD	4,614.95	157.77	4,136.21	44.30	276.67	
885 WHITTIER	5,292.36	312.84	4,693.87	18.59	267.05	
910 BRISTOL COUNTY	4,201.96		3,905.31	63.20	233.44	
913 ESSEX COUNTY	3,630.33		3,551.96		78.36	
915 NORFOLK COUNTY	3,745.22	133.18	3,386.18	1.47	224.38	
899 VOCATIONAL REGION SUB TOTAL	4,307.12	164.38	3,871.34	25.11	244.33	1.96
999 STATE TOTAL	4,182.26	227.91	3,718.50	26.32	207.83	1.70

MASSACHUSETTS DEPARTMENT OF EDUCATION
OFFICE OF SCHOOL FINANCE
FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

92F28MHG
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SCHOOL DISTRICT	SCHOOL COMMITTEE EXPENDITURES							5000 FIXED CHARGES
	1000 ADMINIS- TRATION	3100 ATTEND- ANCE	3200 HEALTH SERVICES	3400 FOOD SERVICES	3510 ATHLET- ICS	3520 STUDENT ACTIVITIES	4000 MAINT OF PLANT	
001 ABINGTON	132.94	.76	27.63	1.06	70.56	7.54	419.11	
002 ACTON	194.31	9.52	27.61			.81	387.01	331.92
003 ACUSHNET	163.38	.06	44.49	18.36		1.61	307.76	
005 AGAWAM	90.77	6.05	1.76		35.04	11.34	27.39	20.20
007 AMESBURY	103.93	1.13	44.17		57.98	17.28	416.29	3.27
008 AMHERST	190.59		.36	46.72			679.67	360.69
009 ANDOVER	190.26		34.92		68.52	13.22	374.87	12.19
010 ARLINGTON	203.06	.80	54.27	17.46	62.28	27.28	678.24	
014 ASHLAND	161.61	4.99	63.11	16.80	53.71	10.76	500.42	
016 ATTLEBORO	89.81	1.34	35.64		30.22	3.50	520.87	32.04
017 AUBURN	153.33		46.41		34.39	8.64	482.05	
018 AVON	204.02	5.36	57.19	22.86	64.23		706.84	9.73
019 AYER	120.45	.33	32.32	6.31	12.12	.75	345.46	516.46
020 BARNSTABLE	85.30	.20	43.28		47.73		430.65	
023 BEDFORD	324.85		5.67	48.56	118.87	34.49	591.15	
024 BELCHERTOWN	68.49		42.07		21.95	4.69	366.09	
025 BELLINGHAM	131.45	4.15	31.14		24.23	3.78	396.64	11.31
026 BELMONT	186.63		34.02	3.46	83.11	22.33	712.50	218.10
027 BERKLEY	133.35	.28	26.44				239.47	.61
028 BERLIN	244.13		109.40	8.04			416.34	
029 BERNARDSTON	180.79		51.94	10.58			354.29	32.07
030 BEVERLY	154.26	5.68	28.66	27.23	44.23	5.73	483.11	398.17
031 BILLERICA	111.50	8.73	32.99		35.69	.34	517.69	5.40
034 BOLTON	126.04		4.18		41.09		370.86	
035 BOSTON	239.36		60.90	24.65	35.70		729.01	621.97
036 BOURNE	115.34		34.60		18.50		421.86	5.03
037 BOXBOROUGH	107.63		70.53	19.97		2.21	367.29	
038 BOXFORD	96.05		29.73	14.80			276.99	
039 BOYLSTON	161.31		57.25				337.07	3.83
040 BRAINTREE	105.31		32.19	14.35	56.42	2.33	576.79	
041 BREWSTER	261.82		37.62	24.26			336.63	
042 BRIDGEWATER	64.56	.57	52.02				186.30	3.18
043 BRIMFIELD	100.74		42.43	30.50			315.05	
044 BROCKTON	102.38	4.58	22.85	1.40	20.10	3.50	332.84	12.47
045 BROOKFIELD	110.32	.08	66.87	14.59	23.93		282.54	

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL DISTRICT	SCHOOL COMMITTEE EXPENDITURES								4000 MAINT OF PLANT	5000 FIXED CHARGES
	1000 ADMINIS- TRATION	3100 ATTEND- ANCE	3200 HEALTH SERVICES	3400 FOOD SERVICES	3510 ATHLET- ICS	3520 STUDENT ACTIVITIES				
046 BROOKLINE	231.44	12.66	47.86	149.84	53.36	10.79	631.75	12.84		
048 BURLINGTON	138.22	8.03	37.26	25.97	98.27	3.33	681.80			
049 CAMBRIDGE	475.88				34.81	25.33	780.24	1,064.99		
050 CANTON	161.82		52.79		80.61	27.82	563.45			
051 CARLISLE	322.48		33.63		6.20	3.06	487.16			
052 CARVER	91.12		26.30	10.32	2.18		290.28	3.13		
055 CHATHAM	247.21		56.35	54.01	140.61	66.31	634.13	75.81		
056 CHELMSFORD	103.45	8.50	36.67	3.29	26.88	6.75	422.24			
057 CHELSEA	77.91	7.41	15.15		14.54		131.96	30.37		
061 CHICOPEE	135.77	4.43			34.72		437.21	8.51		
062 CHILMARK	235.42		132.76	85.11			356.03	56.63		
063 CLARKSBURG	185.87		22.26	6.79	77.24		316.72	213.38		
064 CLINTON	68.35	2.39	46.24	5.97	61.22	22.88	328.58	31.27		
065 COHASSET	276.13	14.02	45.46		66.32	10.41	510.15	20.01		
067 CONCORD	362.93		58.69		18.20	7.99	761.04	14.90		
068 CONWAY	151.77	.65	17.07	20.92			261.71	33.17		
071 DANVERS	168.19	.05	36.79		55.87	19.79	50.11			
072 DARTMOUTH	89.41	2.47	36.68		40.91	7.32	414.23	1.67		
073 DEDHAM	194.84	.76	42.13		76.82		642.65			
074 DEERFIELD	147.06	.42	29.28	1.15			335.70	151.99		
077 DOUGLAS	58.32	.30	25.33		14.84	6.47	297.62			
078 DOVER	284.57		46.85				1,012.54			
079 DRACUT	136.71	2.59	25.44		41.27	10.25	389.32			
082 DUXBURY	141.25	.11	51.77		32.72	15.03	461.66			
083 EAST BRIDGEWATER	102.55		41.22	4.84	53.32	13.32	357.36	20.79		
085 EASTHAM	150.18		69.18	62.38		.54	322.84			
086 EASTHAMPTON	159.32	18.00	42.47		37.37	4.11	494.70	11.70		
087 EAST LONGMEADOW	137.74	.63	33.61		51.71	18.95	440.21			
088 EASTON	109.14		20.68		56.19	10.64	405.43	2.36		
089 EDGARTOWN	157.39		99.17	32.02			569.76	18.12		
091 ERVING	282.48		98.73	29.85			650.17	14.54		
092 ESSEX	137.81		53.64	155.37			357.17			
093 EVERETT	138.72	4.88	1.24		47.36	3.46	458.33			
094 FAIRHAVEN	110.22	15.87	20.12	.21	45.36	5.92	383.79			
095 FALL RIVER	51.09	2.47	13.17	14.51	20.89	3.89	444.79	29.88		

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL DISTRICT	SCHOOL COMMITTEE EXPENDITURES							5000 FIXED CHARGES
	1000 ADMINIS- TRATION	3100 ATTEND- ANCE	3200 HEALTH SERVICES	3400 FOOD SERVICES	3510 ATHLET- ICS	3520 STUDENT ACTIVITIES	4000 MAINT OF PLANT	
096 FALMOUTH	127.81	.04	29.04		69.00	21.55	642.73	2.40
097 FITCHBURG	100.52	7.26	.51		31.75	7.02	314.84	53.91
098 FLORIDA	262.67		15.69	19.35	1.55		467.33	6.98
099 FOXBOROUGH	138.27	.48	37.36		75.79		427.77	
100 FRAMINGHAM	103.46	4.25	50.23	11.26	62.68	13.57	581.37	6.28
101 FRANKLIN	85.83	3.15	49.20		60.31	16.63	518.73	.99
102 FREETOWN	106.48	.70	31.53				316.48	
103 GARDNER	89.24	2.74				.16	221.00	60.71
105 GEORGETOWN	120.53		39.77	23.72	53.58	9.22	415.47	
107 GLOUCESTER	148.23	1.55	30.67	5.62	34.42	11.58	525.04	9.24
109 GOSNOLD	6,280.91		80.00				1,656.36	1,818.18
110 GRAFTON	102.69		17.92	2.82	42.97	11.36	366.10	14.57
111 GRANBY	146.09	.32	30.66		20.52	1.87	523.03	
112 GRANVILLE	178.46		21.74				350.63	16.51
114 GREENFIELD	139.24		34.69		42.77	12.32	432.91	14.49
116 GROVELAND	98.08		39.46				232.25	
117 HADLEY	193.22	6.28	36.27	14.71	92.26	24.36	438.98	4.34
118 HALIFAX	71.84	.12	37.17				364.59	
120 HAMPDEN	173.92	3.36	39.33	10.70	1.65		414.17	
121 HANCOCK	324.79		432.15				886.03	
122 HANOVER	115.83	32.07	46.86		21.39	7.26	453.37	5.00
123 HANSON	129.29		37.49			.70	195.87	
125 HARVARD	202.67			76.00	75.05	28.66	564.39	
126 HARWICH	189.22		29.69	21.56	131.43	13.40	750.13	3.98
127 HATFIELD	161.91		29.78	31.71	56.98	17.22	357.14	3.69
128 HAVERHILL	103.17	6.15	9.00		35.02	5.66	300.53	14.95
130 HEATH	353.29							
131 HINGHAM	129.33	1.77	42.10		92.46		531.38	
133 HOLBROOK	159.78	9.08	53.32	13.73	47.32	13.53	386.41	3.36
134 HOLDEN	84.27		48.20	7.40	.26	.23	362.44	249.83
135 HOLLAND	122.15		32.84	.91			253.27	
136 HOLLISTON	75.85	.48	29.26		65.51	3.00	403.49	1.00
137 HOLYOKE	99.86	5.47	26.61	.01	29.57	6.17	397.16	77.64
138 HOPEDALE	148.71		17.60	1.00	4.84	10.96	237.58	93.73
139 HOPKINTON	145.62	.13	36.90	4.76	48.28	14.99	387.84	15.42

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FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL DISTRICT	SCHOOL COMMITTEE EXPENDITURES							5000 FIXED CHARGES
	1000 ADMINIS- TRATION	3100 ATTEND- ANCE	3200 HEALTH SERVICES	3400 FOOD SERVICES	3510 ATHLET- ICS	3520 STUDENT ACTIVITIES	4000 MAINT OF PLANT	
141 HUDSON	181.96	4.06	92.97	8.22	56.43	13.70	611.50	1.77
142 HULL	134.69	.40	47.40		57.16	.50	610.25	11.23
144 IPSWICH	182.37	15.27	56.12	33.21	84.88	40.92	418.30	386.47
145 KINGSTON	87.10	.12	36.00				491.29	
146 LAKEVILLE	99.11	1.71	27.33				247.42	4.05
147 LANCASTER	203.33	.95	65.26	21.51	5.93		634.13	
148 LANESBOROUGH	190.65		43.37				424.81	643.37
149 LAWRENCE	75.15	4.11	25.79		24.75	1.07	247.86	121.38
150 LEE	112.85	1.34	56.64		91.28	7.56	646.62	11.07
151 LEICESTER	117.38	2.10	37.77		26.48	2.12	293.26	7.74
152 LENOX	231.46		76.62	13.03	90.43	47.00	775.09	14.19
153 LEOMINSTER	95.10	13.01	37.66		35.17	10.77	339.80	53.76
154 LEVERETT	230.88		74.01	18.41			357.31	44.98
155 LEXINGTON	250.59		36.90		89.83	2.04	627.35	26.70
156 LEYDEN	194.34		50.65				195.90	67.98
157 LINCOLN	310.98		4.52		20.82		775.84	
158 LITTLETON	306.87		38.50		84.76	28.44	564.41	
159 LONGMEADOW	134.95	3.35	41.01	6.88	21.94	6.32	614.60	66.28
160 LOWELL	83.33	2.52	1.41	2.50	23.41	2.22	305.77	300.42
161 LUDLOW	124.04	2.27	38.48	.32	44.60	7.85	439.80	
162 LUNENBURG	110.34		18.24		5.29		388.56	
163 LYNN	91.45	5.42	4.69	21.22	30.26	3.89	353.48	67.29
164 LYNNFIELD	159.65		46.15		146.40	9.57	189.92	48.72
165 MALDEN	99.91	6.37	37.12		40.89		350.13	
166 MANCHESTER	303.75		2.71	2.93	148.07	70.93	617.93	17.76
167 MANSFIELD	161.91	1.53	35.79		61.51	13.93	519.21	13.12
168 MARBLEHEAD	144.81	.47	30.53	27.50	70.21	36.48	722.90	53.45
169 MARION	149.29		52.85			3.22	447.30	3.43
170 MARLBOROUGH	124.17	8.83	53.63	.36	63.52	3.94	488.90	
171 MARSHFIELD	84.51	.42	50.31		27.73	2.14	374.28	
172 MASHPEE	153.43		24.76		10.80		643.65	
173 MATTAPOISETT	157.19		60.72			11.59	369.92	7.76
174 MAYNARD	117.09	.27	33.62	7.42	72.08	10.26	431.10	8.73
175 MEDFIELD	200.17		55.60	16.98	19.61		563.01	
176 MEDFORD	112.35	8.17	40.71		30.69	6.74	608.56	29.05

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL DISTRICT	SCHOOL COMMITTEE EXPENDITURES							5000 FIXED CHARGES
	1000 ADMINIS- TRATION	3100 ATTEND- ANCE	3200 HEALTH SERVICES	3400 FOOD SERVICES	3510 ATHLET- ICS	3520 STUDENT ACTIVITIES	4000 MAINT OF PLANT	
177 MEDWAY	136.87	.24	36.68	8.09	76.51	27.77	443.72	
178 MELROSE	93.26		29.19	23.17	70.46	8.15	456.21	2.83
180 MERRIMAC	103.32		63.55				353.56	
181 METHUEN	106.52	5.90	30.35		44.42	8.21	489.10	31.78
182 MIDDLEBOROUGH	76.43	.89	24.02		11.10	2.90	425.66	.50
184 MIDDLETON	189.77		61.15				445.89	58.00
185 MILFORD	131.13		32.72		37.39	5.68	469.21	1.15
186 MILLBURY	139.08		44.02	10.43	84.45	19.17	465.93	18.11
187 MILLIS	162.93		39.17	36.87	64.42	12.67	488.95	
189 MILTON	167.54	2.03	40.56		76.68		546.77	
191 MONSON	143.67	.49	25.76		20.34		278.63	2.79
196 NAHANT	394.47	.21	85.24		1.87	3.55	656.78	
197 NANTUCKET	277.42		60.86	62.85	251.64	17.85	1,041.50	
198 NATICK	181.24	4.37	61.45	42.49	62.80	4.66	480.64	.28
199 NEEDHAM	206.15	.84	28.58	.05	63.48	8.83	698.55	
201 NEW BEDFORD	67.06	9.44	34.80		24.65	8.36	596.12	15.55
203 NEWBURY	113.20	.09	43.58	.79		2.50	316.10	10.31
204 NEWBURYPORT	147.99		66.34	2.78	62.77	11.04	491.13	28.53
207 NEWTON	181.69	12.13	16.99		64.76	9.92	629.02	639.63
208 NORFOLK	124.27	.02	22.89	3.69			271.98	
209 NORTH ADAMS	79.16	1.52	31.17		34.48	2.67	377.07	97.64
210 NORTHAMPTON	187.48	3.39	38.49	28.99	31.69	6.42	434.50	5.60
211 NORTH ANDOVER	115.62	.26	33.09	11.56	63.87	14.39	415.78	21.66
212 NORTH ATTLEBOROUGH	93.60	2.18	37.78		44.34	9.51	422.84	.56
213 NORTHBOROUGH	111.79	.33	42.74	.65	2.62	1.39	369.72	
214 NORTHBRIDGE	79.45		22.01			.81	335.57	9.17
215 NORTH BROOKFIELD	134.06		47.44		36.11	6.65	370.53	
216 NORTHFIELD	152.21		37.02				299.49	34.43
217 NORTH READING	156.02	.83	31.17	4.26	46.96	17.12	492.93	52.98
218 NORTON	94.32	1.93	24.37	8.59	20.51	1.37	482.82	1.79
219 NORWELL	171.87		43.16	24.11	95.47	14.88	662.99	
220 NORWOOD	175.62		57.93	22.00	90.68	40.40	683.07	3.14
221 OAK BLUFFS	169.44		103.37	40.16			390.18	101.80
223 ORANGE	117.52		31.02	13.57			232.61	117.44
224 ORLEANS	168.30		56.75	46.11		1.01	457.07	

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL DISTRICT	SCHOOL COMMITTEE EXPENDITURES								5000 FIXED CHARGES
	1000 ADMINIS- TRATION	3100 ATTEND- ANCE	3200 HEALTH SERVICES	3400 FOOD SERVICES	3510 ATHLET- ICS	3520 STUDENT ACTIVITIES	4000 MAINT OF PLANT		
225 OTIS	210.36	1.26	122.60	73.11		1.26	457.77	440.80	
226 OXFORD	139.68	3.33	41.84		18.70	6.48	481.59	1.62	
227 PALMER	109.57	.15	34.09		47.75	5.26	250.25	84.70	
228 PAXTON	125.52		36.91	10.25		1.10	418.10	18.89	
229 PEABODY	84.88	8.54	2.49		55.38		567.12	491.66	
230 PELHAM	143.50		31.42	36.39			490.23	303.03	
231 PEMBROKE	64.72	.06	46.87				371.10		
234 PETERSHAM	206.01		30.65	15.38			497.31	371.44	
236 PITTSFIELD	94.26	3.15	2.43		29.32	4.95	489.13	2.43	
238 PLAINVILLE	156.50		36.42	1.30			394.76		
239 PLYMOUTH	56.95	.89	46.17	15.59	.11		381.81	540.40	
240 PLYMPTON	71.65	.26	51.58	1.75			342.49		
241 PRINCETON	125.12		3.89	9.06		.71	349.47	18.57	
242 PROVINCETOWN	392.33		77.04	214.51	170.01	2.83	768.83		
243 QUINCY	121.70	9.27	52.62	14.60	54.08		643.02	65.77	
244 RANDOLPH	128.43	.36	29.82	7.02	25.05	14.24	561.29		
245 RAYNHAM	130.91	.60	34.99		1.62		421.83		
246 READING	121.51	4.20	40.82		45.85	7.07	665.35		
248 REVERE	154.19	5.45	55.18		52.50		454.74	154.17	
249 RICHMOND	176.87						383.23	280.88	
250 ROCHESTER	128.92		38.44			13.09	365.71	7.77	
251 ROCKLAND	98.10	.16	29.60		5.14	15.05	458.10		
252 ROCKPORT	207.93		32.40	18.06	83.69	21.79	481.33	5.74	
253 ROWE	191.81		8.20	185.44		2.45	414.10		
254 ROWLEY	132.48		61.77	26.94	2.40		306.70	102.95	
257 RUTLAND	108.19	8.09	27.36	4.47			310.50	18.44	
258 SALEM	158.15	2.07	56.97	.48	44.72	12.22	663.65	58.97	
259 SALISBURY	122.31	1.11	53.69		4.72		259.48		
260 SANDISFIELD	284.49		63.12				504.28	181.85	
261 SANDWICH	87.52		34.06		25.39	1.76	587.97		
262 SAUGUS	46.76		24.01		31.14	8.62	339.91		
263 SAVOY	336.88		23.08		.55		292.25	8.36	
264 SCITUATE	129.33		32.26	1.89	43.30	14.45	382.86		
265 SEEKONK	155.78		21.25		43.99	2.26	387.63		
266 SHARON	166.73	.37	43.03		51.63	13.99	429.36	.19	

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL DISTRICT	SCHOOL COMMITTEE EXPENDITURES							5000 FIXED CHARGES
	1000 ADMINIS- TRATION	3100 ATTEND- ANCE	3200 HEALTH SERVICES	3400 FOOD SERVICES	3510 ATHLET- ICS	3520 STUDENT ACTIVITIES	4000 MAINT OF PLANT	
269 SHERBORN	277.31		33.07				413.37	
270 SHIRLEY	183.61	.95	26.30				294.14	
271 SHREWSBURY	120.16	6.15	55.01	15.61	52.22	25.06	29.01	37.75
272 SHUTESBURY	196.33		18.36	2.29			239.82	17.82
273 SOMERSET	125.41	6.56	44.51	6.45	59.46		520.14	.20
274 SOMERVILLE	141.97	17.11		22.68	37.39	11.38	753.66	70.34
275 SOUTHAMPTON	149.29	54.08	39.86	7.64			235.90	4.05
276 SOUTHBOROUGH	182.03	.66	82.26	47.52	3.65	8.74	488.75	
277 SOUTHBRIDGE	79.66	.63	39.42	.42	14.78	5.06	279.66	17.16
278 SOUTH HADLEY	163.47	1.71	42.82		51.50	17.77	433.04	
281 SPRINGFIELD	32.23	3.96				13.13	283.26	26.62
282 STERLING	97.92		46.20		6.41	4.52	320.96	13.88
284 STONEHAM	164.36		26.77	3.69	81.10	9.09	523.71	3.06
285 STOUGHTON	122.24		44.76	2.60	42.87		397.52	21.18
286 STOW	128.87		58.86		14.41	1.70	484.68	4.71
287 STURBRIDGE	118.21		44.41				356.38	
288 SUDBURY	199.78	2.32	44.92	17.51			392.45	
289 SUNDERLAND	167.97	.75	12.61				307.48	3.95
290 SUTTON	99.39		28.96		59.10	10.07	342.02	5.21
291 SWAMPSCOTT	174.40	.37	25.41		101.08	11.16	494.23	2.61
292 SWANSEA	138.49	2.87	54.20		50.96	13.74	453.52	19.99
293 TAUNTON	118.52	2.69	22.53		21.08	4.56	314.88	3.73
295 TEWKSBURY	137.54	.94	38.95	11.24	47.66	5.06	485.25	
296 TISBURY	164.07		142.39	24.07			382.70	7.19
298 TOPSFIELD	115.37		40.12	19.78			374.51	
300 TRURO	545.70		133.36	19.56			592.34	472.04
301 TYNGSBOROUGH	111.25	.52	68.47		72.62	9.26	259.85	38.66
304 UXBRIDGE	83.40		22.33		27.13	8.11	351.15	11.28
305 WAKEFIELD	157.78		33.73	3.82	64.93		549.96	
306 WALES	95.47		34.31	11.71			248.14	
307 WALPOLE	134.35		44.72		77.62	21.06	296.48	1.06
308 WALTHAM	109.48	14.17	45.36		57.65		544.68	12.47
309 WARE	153.58	1.15	35.58	8.38	24.82	4.30	329.81	1.08
310 WAREHAM	103.38	21.73	37.25		57.46	2.24	552.68	5.91
312 WARWICK	192.72		45.92				314.15	53.58

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SCHOOL DISTRICT	SCHOOL COMMITTEE EXPENDITURES							
	1000 ADMINIS- TRATION	3100 ATTEND- ANCE	3200 HEALTH SERVICES	3400 FOOD SERVICES	3510 ATHLET- ICS	3520 STUDENT ACTIVITIES	4000 MAINT OF PLANT	5000 FIXED CHARGES
314 WATERTOWN	265.87	1.60	50.66	2.94	89.75	30.07	684.33	33.72
315 WAYLAND	200.90				104.01	31.28	516.31	
316 WEBSTER	118.08	11.23	31.07		44.76	7.12	463.66	
317 WELLESLEY	176.70		41.52		107.59	25.96	667.31	
318 WELLFLEET	168.41		78.03	73.86	3.96	2.53	412.89	
321 WESTBOROUGH	229.08	16.67	43.36	12.04	88.18	12.71	787.19	8.62
322 WEST BOYLSTON	215.42		44.05		64.83	3.40	452.29	16.69
323 WEST BRIDGEWATER	138.34	1.24	44.06	5.82	27.88		508.79	11.83
325 WESTFIELD	100.92	6.17	24.54	3.22	3.93	.95	403.16	52.94
326 WESTFORD	134.94		36.20		39.46	15.22	452.70	16.63
327 WESTHAMPTON	152.42	35.65	20.09	46.07			205.06	6.94
329 WEST NEWBURY	109.38		44.24				413.67	
330 WESTON	293.66	21.19	64.39		157.94	70.66	931.69	
331 WESTPORT	172.42		65.41		32.93	9.13	462.98	12.18
332 WEST SPRINGFIELD	125.08	6.25	48.08	9.81	21.24	7.44	445.37	8.42
334 WEST TISBURY	133.10		115.30	25.83			382.20	28.53
335 WESTWOOD	246.19		62.71	3.10	80.22	33.64	910.19	
336 WEYMOUTH	87.51	1.49	19.45		5.68	4.63	524.59	
337 WHATELY	160.57	.26	20.86	35.72			298.68	6.80
338 WHITMAN	95.94		13.28			12.83	259.69	4.81
339 WILBRAHAM	126.94	.18	29.94			6.61	421.17	16.22
340 WILLIAMSBURG	158.29	81.26	39.41	4.68			449.06	3.88
341 WILLIAMSTOWN	258.69		20.20				374.90	414.38
342 WILMINGTON	125.11	12.88	47.43		56.31	32.64	99.69	42.33
343 WINCHENDON	134.78	.63	24.85		18.91		314.49	5.48
344 WINCHESTER	197.17	38.52	29.64	20.73	87.92	54.63	497.82	2.16
346 WINTHROP	191.23	6.52	37.02		82.46	18.40	426.82	70.69
347 WOBURN	169.18	2.03	39.94	36.83	70.30	10.90	693.08	35.22
348 WORCESTER	92.31	4.80			18.16	14.92	435.46	15.90
350 WRENTHAM	104.20	.39	30.99	2.14			313.67	
406 NORTHAMPTON SMITH AGRI	610.20		71.59	119.08	62.53	.32	1,128.52	9.37
408 WORCESTER TRADE	360.78	27.09	36.20	82.44	36.35	5.74	1,054.90	2.86
499 CITY/TOWN SUB TOTAL	137.00	3.75	32.59	8.24	39.36	8.03	476.06	104.36

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
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SCHOOL COMMITTEE EXPENDITURES

SCHOOL DISTRICT	1000 ADMINIS- TRATION	3100 ATTEND- ANCE	3200 HEALTH SERVICES	3400 FOOD SERVICES	3510 ATHLET- ICS	3520 STUDENT ACTIVITIES	4000 MAINT OF PLANT	5000 FIXED CHARGES
600 ACTON BOXBOROUGH	267.77	6.60	26.31		120.83	30.62	693.50	785.31
603 ADAMS CHESHIRE	119.78		35.01		14.07	2.69	510.06	571.27
605 AMHERST PELHAM	307.61	.32	47.11	57.71	111.00		732.65	804.36
610 ASHBURNHAM WESTMINSTER	124.97	2.87	22.87		64.91	17.74	340.85	290.98
612 ASHFIELD PLAINFIELD	146.71		50.89	5.25		.44	237.65	376.95
615 ATHOL ROYALSTON	106.41	2.00	32.38		13.64	7.33	296.47	522.53
618 BERKSHIRE HILLS	237.85		43.52		77.77	23.83	507.66	813.27
620 BERLIN BOYLSTON	390.76	.10	51.86	33.93	187.66	60.35	843.58	484.74
622 BLACKSTONE MILLVILLE	135.50	.90	33.86		28.32	2.62	399.25	445.98
625 BRIDGEWATER RAYNHAM	165.80		58.29	4.42	137.10	4.83	415.20	640.41
630 BUCKLAND SHELburne	123.22	.12	33.61				280.36	328.98
632 CHESTERFIELD GOSHEN	164.70	43.89	36.38	3.35			252.34	230.99
635 CENTRAL BERKSHIRE	145.82	1.41	33.57	1.11	49.17	15.30	458.02	638.33
640 CONCORD CARLISLE	536.21		48.75		301.93	59.01	1,203.36	700.76
645 DENNIS YARMOUTH	123.21	8.44	29.77	5.92	66.90	8.73	536.53	438.97
650 DIGHTON REHOBOTH	154.33		21.68		55.99	12.48	396.93	372.75
655 DOVER SHERBORN	412.11		50.52		251.09		1,347.13	1,048.27
658 DUDLEY CHARLTON	91.16	1.26	32.61		12.92	4.36	408.06	358.72
660 NAUSET	333.03		37.18		110.41	27.32	531.35	727.58
665 FREETOWN LAKEVILLE	126.41	.11	22.64		64.70	22.53	417.67	441.82
670 FRONTIER	229.37		38.57			51.73	461.19	637.78
672 GATEWAY	149.10	1.37	33.04		28.72	10.82	454.25	478.57
673 GROTON DUNSTABLE	181.30	.54	57.28	2.06	95.14	13.96	554.35	620.20
674 GILL MONTAGUE	174.27	5.33	24.80		29.80	35.89	386.47	475.23
675 HAMILTON WENHAM	199.89		53.05	9.09	123.84	23.49	415.83	461.64
680 HAMPDEN WILBRAHAM	227.71		28.12	8.84	230.11	48.60	826.56	468.70
683 HAMPSHIRE	206.07	30.96	33.51	.62	38.83	2.50	429.41	572.51
685 HAWLEMONT	142.80		42.99	2.48			325.07	316.46
690 KING PHILIP	206.89	11.38	41.71		158.64	45.48	674.84	605.04
695 LINCOLN SUDBURY	303.40		29.77		302.37	48.38	1,138.30	903.25
700 MARTHAS VINEYARD	323.92		74.90		116.24		809.13	1,191.96
705 MASCONOMET	254.57		28.79	3.09	144.65	51.66	610.40	778.50
710 MENDON UPTON	145.52		37.94		18.81	10.30	337.39	548.72
715 MOUNT GREYLOCK	325.17		33.78		154.11	46.87	905.37	1,096.81
717 MOHAWK TRAIL	235.19	.47	33.01		1.90		562.63	601.83

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL DISTRICT	SCHOOL COMMITTEE EXPENDITURES							
	1000 ADMINIS- TRATION	3100 ATTEND- ANCE	3200 HEALTH SERVICES	3400 FOOD SERVICES	3510 ATHLET- ICS	3520 STUDENT ACTIVITIES	4000 MAINT OF PLANT	5000 FIXED CHARGES
720 NARRAGANSETT	115.89		18.29		58.50	3.28	321.02	363.93
725 NASHOBA	242.24		25.04		217.85		618.67	607.13
728 NEW SALEM WENDELL	259.68		33.09	32.11			416.43	401.58
730 NORTHBOROUGH SOUTHBOROUGH	181.09		29.77			43.46	507.17	471.60
735 NORTH MIDDLESEX	123.50	.24	27.81		27.09	3.02	330.14	368.43
740 OLD ROCHESTER	246.97	.72	59.28		225.05	27.11	607.67	850.12
745 PENTUCKET	180.68	.75	41.83		156.40	22.75	699.14	341.77
750 PIONEER VALLEY	214.09	.02	31.34	.90	35.51	52.30	494.42	736.63
751 PLYMOUTH CARVER	87.07	3.76	46.49		72.32	18.54	697.46	768.99
753 QUABBIN	171.80	.99	33.65		27.92	12.74	412.10	252.01
755 RALPH C MAHAR	158.21	.22	28.08	1.82	140.93	42.20	555.83	738.89
760 SILVER LAKE	207.19		29.59		19.69		608.00	453.03
765 SOUTHERN BERKSHIRE	191.00		36.31		61.89	19.36	577.08	562.14
766 SOUTHWICK TOLLAND	161.59	1.17	31.79	5.29	21.73	5.99	527.20	343.62
767 SPENCER EAST BROOKFIELD	129.60	.11	39.92	17.26	49.35	14.27	336.67	525.70
770 TANTASQUA	117.53		44.04	7.37	21.49		605.55	522.51
773 TRITON	183.71	1.47	63.70		170.76	46.34	501.55	565.79
775 WACHUSETT	277.62		33.63		95.29	16.43	509.95	634.06
778 QUABOAG REGIONAL	195.77		40.22		23.21	7.34	354.12	508.99
780 WHITMAN HANSON	227.82	15.55	30.68	587.61	167.97	38.82	659.52	205.37
799 ACADEMIC REGION SUB TOTAL	176.60	2.08	35.65	10.14	73.20	16.44	512.68	534.25

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL DISTRICT	SCHOOL COMMITTEE EXPENDITURES							5000 FIXED CHARGES
	1000 ADMINIS- TRATION	3100 ATTEND- ANCE	3200 HEALTH SERVICES	3400 FOOD SERVICES	3510 ATHLET- ICS	3520 STUDENT ACTIVITIES	4000 MAINT OF PLANT	
801 ASSABET VALLEY	440.19	15.86	41.62		105.39	30.53	1,243.85	820.48
805 BLACKSTONE VALLEY	327.77		32.51	18.06	59.57	12.71	685.23	678.19
806 BLUE HILLS	394.29	2.25	26.60		116.66	16.88	1,127.17	790.82
810 BRISTOL PLYMOUTH	364.91		33.17	39.47	154.03	9.77	1,017.12	736.18
815 CAPE COD	632.84		86.75	97.24	116.28	12.51	1,370.53	1,234.02
818 FRANKLIN COUNTY TECH SCH	464.56		72.47	33.89	53.41	44.35	1,558.66	1,285.50
821 GREATER FALL RIVER	130.48		22.29		33.53	29.32	353.40	655.24
823 GREATER LAWRENCE	315.18	85.92	36.55	130.38	181.65	6.96	934.36	943.12
825 GREATER NEW BEDFORD	165.74		9.51	98.50	113.14	33.59	847.05	605.04
828 GREATER LOWELL	451.30	87.93	29.45	11.65	101.57		982.13	903.57
829 SOUTH MIDDLESEX	618.99		46.73	38.08	153.65	46.71	1,761.77	829.90
830 MINUTEMAN REG VOC TECH	565.86		113.26	75.30	185.37		1,566.19	1,654.68
832 MONTACHUSETT	303.59		24.22		78.26	21.95	719.45	703.39
851 NORTHERN BERKSHIRE	283.77		66.37		147.35	14.12	890.28	1,248.08
852 NASHOBA VALLEY VOC	534.04		51.80		182.84	29.13	1,078.31	1,100.78
853 NORTHEAST METROPOLITAN	481.59		32.11	32.93	101.68	31.03	835.26	899.72
854 NORTH SHORE REG VOC	543.02	43.12	78.50	95.67	91.52	36.53	898.64	2,214.58
855 OLD COLONY REG VOC	443.01		60.13	37.91	127.09	52.50	1,073.89	605.97
860 PATHFINDER	433.32		43.17	1.24	97.55	14.41	973.66	816.67
871 SHAWSHOEN VALLEY	531.84		41.65		157.99	38.21	823.22	1,034.52
872 SOUTHEASTERN	154.92		33.05	7.67	90.28	4.23	842.20	116.96
873 SOUTH SHORE	1,375.75		130.67	18.94	57.47	16.94	906.16	1,457.23
876 SOUTHERN WORCESTER COUNTY	296.27		41.15		69.52	20.32	644.51	749.00
878 TRI COUNTY	360.79		48.09		125.46	8.75	1,233.40	655.47
879 UPPER CAPE COD	320.85		60.67		83.12	18.71	805.93	817.05
885 WHITTIER	511.90		62.32		173.41	10.94	1,752.16	1,385.43
910 BRISTOL COUNTY	657.04		87.19	270.45	213.56	59.00	2,244.72	
913 ESSEX COUNTY	532.52		37.93	150.55	14.11	10.01	1,040.38	278.10
915 NORFOLK COUNTY	741.46		67.68	266.71	269.20	43.32	1,815.46	
899 VOCATIONAL REGION SUB TOTAL	403.01	14.40	42.99	39.78	114.22	20.07	1,012.69	833.96
999 STATE TOTAL	148.28	3.89	33.18	9.31	44.69	9.17	494.72	165.74

OFFICE OF SCHOOL FINANCE

FUNCTIONAL EXPENDITURES PER RIDER
SCHOOL YEAR 1990-1991

TRANSPORTATION EXPENDITURES

SCHOOL DISTRICT	REGULAR DAY	SPECIAL NEEDS	BILINGUAL	OCCUPATIONAL DAY	NON-PUBLIC	TOTAL
001 ABINGTON	228.52	1,277.23		1,204.50	225.19	307.63
002 ACTON	196.53	3,482.91				264.07
003 ACUSHNET	253.50	2,019.00			372.22	303.36
005 AGAWAM	145.68	1,860.22		2,210.80		263.31
007 AMESBURY	213.88	3,166.10				283.47
008 AMHERST	152.93	1,258.44	178.38			548.90
009 ANDOVER	210.25	3,138.86			210.24	294.49
010 ARLINGTON	252.30	1,851.41			244.83	871.80
014 ASHLAND	200.72	3,470.08				293.21
015 ATHOL				4,422.60		4,422.60
016 ATTLEBORO	216.10	1,686.03	882.02		196.37	293.17
017 AUBURN	205.60	4,153.47				249.04
018 AVON	223.87	4,035.27				452.97
019 AYER	210.39	1,546.13				289.56
020 BARNSTABLE	238.52	4,197.08	892.50			288.10
022 BECKET				3,318.33		3,318.33
023 BEDFORD	233.21	3,926.33				352.85
024 BELCHERTOWN	236.89	2,899.17				301.90
025 BELLINGHAM	265.12	2,828.05				367.68
026 BELMONT	276.62	3,503.19				630.69
027 BERKLEY	166.30	1,090.61			227.68	204.11
028 BERLIN	172.64	3,229.60				254.81
029 BERNARDSTON	246.06	7,516.20		4,650.00		469.98
030 BEVERLY	256.55	2,094.97		101.11	435.90	574.64
031 BILLERICA	144.89	2,130.02				245.67
032 BLACKSTONE				2,568.33		2,568.33
034 BOLTON	220.84	4,417.33				336.87
035 BOSTON	170.90	3,616.74	375.08	394.44	164.92	936.68
036 BOURNE	308.22	2,605.10				362.80
037 BOXBOROUGH	211.86	9,883.50				352.03
038 BOXFORD	173.93	3,135.17				198.74
039 BOYLSTON	151.50	3,032.25		1,506.59		305.11
040 BRAINTREE	162.52	1,986.00			206.90	249.91
041 BREWSTER	265.33	3,208.89				345.85
042 BRIDGEWATER	113.81	3,251.53		2,228.33		249.86

FUNCTIONAL EXPENDITURES PER RIDER
SCHOOL YEAR 1990-1991

TRANSPORTATION EXPENDITURES

SCHOOL DISTRICT	REGULAR DAY	SPECIAL NEEDS	BILINGUAL	OCCUPATIONAL DAY	NON-PUBLIC	TOTAL
043 BRIMFIELD	236.54	3,160.07		3,083.00		309.61
044 BROCKTON	254.94	1,303.76	390.16	518.12	247.37	361.19
045 BROOKFIELD	319.12	2,793.00		1,201.11		464.81
046 BROOKLINE	536.39	2,186.37	842.12			1,313.88
048 BURLINGTON	207.65	3,527.00				316.55
049 CAMBRIDGE	323.85	2,354.45				2,293.06
050 CANTON	237.13	3,308.18			153.69	316.64
051 CARLISLE	331.49	5,640.00				370.09
052 CARVER	173.30	1,783.81				250.70
055 CHATHAM	193.33	4,312.00				279.79
056 CHELMSFORD	207.86	4,134.61				331.82
057 CHELSEA	2.90	2,605.57				72.55
061 CHICOPEE	396.78	1,794.52	862.07	414.00	316.04	520.88
062 CHILMARK	581.73					581.73
063 CLARKSBURG	364.53	1,552.14				391.96
064 CLINTON	193.36	4,437.57		833.31		251.95
065 COHASSET	134.35	3,002.50			149.96	184.92
067 CONCORD	254.11	3,296.75				338.77
068 CONWAY	365.33	2,733.00		1,293.75		442.41
069 CUMMINGTON						1,293.75
070 DALTON				6,335.00		6,335.00
071 DANVERS	187.17	3,412.73				263.76
072 DARTMOUTH	144.58	1,881.83				174.03
073 DEDHAM	395.47	3,424.49			281.91	617.31
074 DEERFIELD	255.89	1,761.00				279.97
077 DOUGLAS	266.34	1,321.43				310.45
078 DOVER	310.76	3,176.08				406.80
079 DRACUT	192.99	2,323.01			193.00	258.04
082 DUXBURY	196.33	3,373.75		1,036.73		259.10
083 EAST BRIDGEWATER	174.01	2,939.36				238.96
084 EAST BROOKFIELD				745.20		745.20
085 EASTHAM	318.23	1,235.42				349.06
086 EASTHAMPTON	209.03	2,802.92		429.58	209.03	288.57
087 EAST LONGMEADOW	149.00	1,719.64				227.42
088 EASTON	182.23	2,131.84				246.96

FUNCTIONAL EXPENDITURES PER RIDER
SCHOOL YEAR 1990-1991

SCHOOL DISTRICT	TRANSPORTATION EXPENDITURES					NON-PUBLIC	TOTAL
	REGULAR DAY	SPECIAL NEEDS	BILINGUAL	OCCUPATIONAL DAY			
089 EDGARTOWN	152.14	2,050.33					174.74
091 ERVING	379.09	7,918.00					407.43
092 ESSEX	298.49	3,339.33		2,465.00			354.56
093 EVERETT		3,447.23					3,447.23
094 FAIRHAVEN	232.75	1,606.63			232.75		384.30
095 FALL RIVER	654.39	1,451.58	412.37		1,130.77		912.43
096 FALMOUTH	227.46	2,225.84					297.49
097 FITCHBURG	324.49	2,276.04	563.49		339.88		504.00
098 FLORIDA	499.46	5,015.00					582.31
099 FOXBOROUGH	124.89	1,961.51					180.57
100 FRAMINGHAM	285.84	3,673.72	221.50				439.06
101 FRANKLIN	250.81	2,403.38					309.97
102 FREETOWN	303.94	1,297.26		424.10			386.65
103 GARDNER	290.29	1,304.03			290.29		344.98
104 GAY HEAD	755.96						755.96
105 GEORGETOWN	154.97	4,558.27					217.22
107 GLOUCESTER	251.06	1,662.62		1,356.53	251.06		322.13
109 GOSNOLD	2,705.00						2,705.00
110 GRAFTON	121.84	3,407.92		832.50			192.45
111 GRANBY	188.33	3,970.50		2,139.60			273.71
112 GRANVILLE	263.81	6,279.60					385.58
114 GREENFIELD	237.91	2,564.96			239.17		344.05
116 GROVELAND	155.79	1,910.00					185.64
117 HADLEY	285.33	4,137.83		335.25			333.08
118 HALIFAX	222.59	2,472.61		2,260.25			330.41
120 HAMPDEN	94.97	3,542.46		4,940.00			184.46
121 HANCOCK	469.41	659.59		3,150.00			561.82
122 HANOVER	177.01	137.12		2,930.00			178.50
123 HANSON	260.82						410.34
125 HARVARD	824.61	8,066.56					1,229.75
126 HARWICH	266.97	2,494.12					294.61
127 HATFIELD	225.79	900.33		1,532.92			282.56
128 HAVERHILL	227.47	1,552.28	266.12	205.08	227.47		332.71
130 HEATH	343.83						343.83
131 HINGHAM	190.55	1,409.27		1,301.88	188.13		232.37

FUNCTIONAL EXPENDITURES PER RIDER
SCHOOL YEAR 1990-1991

TRANSPORTATION EXPENDITURES

SCHOOL DISTRICT	REGULAR DAY	SPECIAL NEEDS	BILINGUAL	OCCUPATIONAL DAY	NON-PUBLIC	TOTAL
132 HINSDALE				1,103.75		1,103.75
133 HOLBROOK	167.16	3,358.47				274.03
134 HOLDEN	271.97	1,917.06				335.29
135 HOLLAND	217.94	6,559.50		2,033.50		321.86
136 HOLLISTON	142.89	3,353.35				213.14
137 HOLYOKE	254.35	1,720.74			136.34	368.23
138 HOPEDALE	179.83	2,056.07				235.56
139 HOPKINTON	202.46	4,479.69				303.40
141 HUDSON	253.19	2,236.52	253.22		253.19	359.24
142 HULL	197.79	1,291.63		1,861.15		262.18
144 IPSWICH	230.68	2,109.89				306.49
145 KINGSTON	236.60	2,705.86		1,811.71	245.73	353.24
146 LAKEVILLE	259.58	1,817.61		667.95		390.79
147 LANCASTER	269.01	2,303.00				280.31
148 LANESBOROUGH	713.60	2,475.00		3,421.54		859.74
149 LAWRENCE	428.91					428.91
150 LEE	320.94	4,653.89			320.94	401.34
151 LEICESTER	302.55	4,428.36				440.08
152 LENOX	272.47	1,453.12		722.78		317.34
153 LEOMINSTER	215.66	2,754.89	215.66	215.66	581.38	348.60
155 LEXINGTON	282.73	9,785.61			1,106.47	449.19
156 LEYDEN	407.27	2,113.33				462.30
157 LINCOLN	513.02	6,075.38			504.00	682.30
158 LITTLETON	195.34	4,277.10				277.76
159 LONGMEADOW	616.44	2,623.27		3,585.50	581.74	915.73
160 LOWELL	297.52	2,482.21			297.52	542.85
161 LUDLOW	276.55	1,895.36	297.52		2,338.04	402.40
162 LUNENBURG	164.43	5,570.83	506.20			246.62
163 LYNN	523.64	1,977.63	500.13	110.00	328.54	1,019.20
164 LYNNFIELD	228.84	8,567.67			249.58	343.10
165 MALDEN		3,283.00	416.50			2,682.40
166 MANCHESTER	221.25	1,294.00				238.74
167 MANSFIELD	251.16	1,305.10				281.05
168 MARBLEHEAD	250.30	2,579.69				712.81
169 MARTIN	165.70	4,889.43				253.41

FUNCTIONAL EXPENDITURES PER RIDER
SCHOOL YEAR 1990-1991

TRANSPORTATION EXPENDITURES

SCHOOL DISTRICT	REGULAR DAY	SPECIAL NEEDS	BILINGUAL	OCCUPATIONAL DAY	NON-PUBLIC	TOTAL
170 MARLBOROUGH	201.24	1,082.11	255.79			265.53
171 MARSHFIELD	185.97	2,182.17		501.97	199.64	239.76
172 MASHPEE	297.94	355.79				306.40
173 MATTAPOISETT	138.44	5,771.70				247.19
174 MAYNARD	225.75	3,583.67				416.18
175 MEDFIELD	196.68	1,966.03				226.09
176 MEDFORD	494.20	1,020.99	184.63	698.31	132.69	637.23
177 MEDWAY	218.09	3,360.31				287.33
178 MELROSE	700.86	1,638.59				1,255.47
180 MERRIMAC	223.45	2,115.60				249.87
181 METHUEN	318.65	2,061.40	187.41			434.92
182 MIDDLEBOROUGH	225.24	1,087.76		1,966.21		289.60
184 MIDDLETON	189.99	6,207.75				301.43
185 MILFORD	198.98	325.93	159.88	130.63		232.59
186 MILLBURY	121.09	3,194.42		151.40	125.34	154.61
187 MILLIS	159.19	3,635.75				217.87
188 MILLVILLE				1,450.00		1,450.00
189 MILTON	183.08	1,903.89			183.07	270.27
190 MONROE	1,758.00					1,758.00
191 MONSON	344.75	1,507.41				397.49
195 MOUNT WASHINGTON	1,320.00					1,320.00
196 NAHANT	462.77	6,941.40				671.75
197 NANTUCKET	243.91	633.61				278.86
198 NATICK	174.99	2,517.25				278.60
199 NEEDHAM	304.48	2,022.17			304.44	587.98
200 NEW ASHFORD	1,023.69					1,023.69
201 NEW BEDFORD	297.87	1,404.35	728.20		375.15	638.28
203 NEWBURY	212.82	4,265.89				279.63
204 NEWBURYPORT	261.10	3,167.32			162.73	318.25
206 NEW SALEM	558.44	684.00			313.50	549.72
207 NEWTON	304.47	2,296.75				666.10
208 NORFOLK	222.08	2,208.29			772.70	286.35
209 NORTH ADAMS	236.77	928.81				301.32
210 NORTHAMPTON	222.01	868.28				295.22
211 NORTH ANDOVER	263.18	3,971.06			263.20	412.64

FUNCTIONAL EXPENDITURES PER RIDER
SCHOOL YEAR 1990-1991

TRANSPORTATION EXPENDITURES

SCHOOL DISTRICT	REGULAR DAY	SPECIAL NEEDS	BILINGUAL	OCCUPATIONAL DAY	NON-PUBLIC	TOTAL
212 NORTH ATTLEBOROUGH	276.76	1,333.23		2,583.75	629.84	356.69
213 NORTHBOROUGH	98.10	2,088.64			537.18	119.07
214 NORTHBRIDGE	135.32	5,992.35			539.67	220.34
215 NORTH BROOKFIELD	248.22	6,255.00		239.29		322.46
216 NORTHFIELD	296.11	7,346.00				438.82
217 NORTH READING	170.30	3,873.82				265.05
218 NORTON	159.54	1,351.42				208.65
219 NORWELL	293.37	2,646.78		1,629.00		333.53
220 NORWOOD	235.90	1,895.34				366.15
221 OAK BLUFFS	338.52	2,516.00				384.85
223 ORANGE	212.65	2,781.86				278.41
224 ORLEANS	257.22	2,875.75				327.28
225 OTIS	522.93	3,010.00				563.70
226 OXFORD	145.95	2,630.04				215.81
227 PALMER	296.21	4,524.00				422.68
228 PAXTON	170.15	1,894.25	190.52	732.00		222.79
229 PEABODY	185.35	1,557.99		1,408.57		318.17
230 PELHAM		4,171.00				4,171.00
231 PEMBROKE	220.76	3,092.88		1,862.29		318.96
234 PETERSHAM	927.53	118.00				913.07
236 PITTSFIELD	169.79	705.91		190.01	140.51	221.69
238 PLAINVILLE	196.07	6,430.40				312.17
239 PLYMOUTH	278.19	2,551.31		2,462.84		412.82
240 PLYMPTON	239.27	3,805.82		1,491.80		389.91
241 PRINCETON	213.07	1,497.08				253.19
242 PROVINCETOWN	1,484.00	1,605.00				1,544.50
243 QUINCY	491.87	2,211.78	170.73			748.80
244 RANDOLPH	213.32	2,504.00				346.69
245 RAYNHAM	148.65	2,138.67				183.30
246 READING	274.48	3,715.11		3,753.00		765.20
248 REVERE	1,018.30	2,030.99				1,445.11
249 RICHMOND	481.48	6,202.00				528.18
250 ROCHESTER	340.97	6,519.86				438.83
251 ROCKLAND	201.26	1,254.87			222.76	297.95
252 ROCKPORT	138.67	6,357.09				288.68

FUNCTIONAL EXPENDITURES PER RIDER
SCHOOL YEAR 1990-1991

TRANSPORTATION EXPENDITURES

SCHOOL DISTRICT	REGULAR DAY	SPECIAL NEEDS	BILINGUAL	OCCUPATIONAL DAY	NON-PUBLIC	TOTAL
253 ROWE	784.39					784.39
254 ROWLEY	218.44	2,025.90				261.37
255 ROYALSTON	195.69	2,101.74		4,400.00		4,400.00
257 RUTLAND	251.50	2,232.27	122.83		638.44	304.85
258 SALEM						543.65
259 SALISBURY	245.09	4,393.80				316.01
260 SANDISFIELD	516.13	4,180.00				595.78
261 SANDWICH	220.11	430.83				246.06
262 SAUGUS	203.55	6,360.29				471.55
263 SAVOY	585.80	1,098.00				591.55
264 SCITUATE	169.71	1,324.70	876.79		211.50	216.79
265 SEEKONK	191.93	2,450.75				281.43
266 SHARON	196.15	8,590.50				302.35
269 SHERBORN	318.72	3,084.50			274.83	347.91
270 SHIRLEY	280.38	3,030.03				409.77
271 SHREWSBURY	251.39	2,922.87		262.75	20.34	291.42
272 SHUTESBURY	188.17	64.00		187.95		64.00
273 SOMERSET		2,937.51				254.49
274 SOMERVILLE		3,236.22	390.75			1,809.34
275 SOUTHAMPTON	240.67	3,466.50		736.00		328.16
276 SOUTHBOROUGH	139.40	4,700.58				215.42
277 SOUTHBRIDGE	235.28	2,054.87				387.60
278 SOUTH HADLEY	170.37	1,555.24		1,555.21		275.89
280 SPENCER					558.33	558.33
281 SPRINGFIELD	297.19	1,903.16		20.83	378.55	623.30
282 STERLING	237.78	1,974.51				314.37
284 STONEHAM	206.95	3,546.72			289.36	564.55
285 STOUGHTON	183.23	2,397.83	183.23			288.57
286 STOW	204.69	3,780.67				303.42
287 STURBRIDGE	196.25	3,235.78		616.60		273.36
288 SUDBURY	176.63	3,304.70				226.88
289 SUNDERLAND	130.12	1,344.00				175.59
290 SUTTON	239.72	2,655.52				343.37
291 SWAMPSCOTT	832.89	2,730.61				1,705.84
292 SWANSEA	152.93	1,580.31				225.75

FUNCTIONAL EXPENDITURES PER RIDER
SCHOOL YEAR 1990-1991

TRANSPORTATION EXPENDITURES

SCHOOL DISTRICT	REGULAR DAY	SPECIAL NEEDS	BILINGUAL	OCCUPATIONAL DAY	NON-PUBLIC	TOTAL
293 TAUNTON	171.32	1,441.83	171.34	15,300.00	171.33	313.60
294 TEMPLETON						15,300.00
295 TEWKSBURY	167.34	4,864.00				265.48
296 TISBURY	232.93	1,371.80				279.61
298 TOPSFIELD	242.51					242.51
300 TRURO	508.07	7,123.00				542.16
301 TYNGSBOROUGH	213.04	10,284.65			192.42	382.35
302 TYRINGHAM	735.93	2,697.00			735.86	853.58
304 UXBRIDGE	225.97	2,593.95		1,131.83	225.99	302.97
305 WAKEFIELD	101.60	2,603.07		101.58	101.60	257.66
306 WALES	184.34	2,824.67		243.50		270.18
307 WALPOLE	175.54	3,213.38			175.54	258.96
308 WALTHAM	185.68	2,532.24	775.44	574.03	323.93	363.70
309 WARE	226.81	3,694.31				316.36
310 WAREHAM	160.98	3,100.15				223.69
312 WARWICK	387.90	3,443.00				429.19
313 WASHINGTON				580.00		580.00
314 WATERTOWN	802.24	2,398.86		576.86		1,101.06
315 WAYLAND	211.01	3,776.50				276.29
316 WEBSTER	311.83	3,229.80			259.06	529.73
317 WELLESLEY	261.14	4,263.32		1,495.73	814.44	684.79
318 WELFLEET	360.05	2,958.00				452.83
319 WENDELL	513.10	4,400.00				541.68
321 WESTBOROUGH	224.75	2,090.55				299.73
322 WEST BOYLSTON	297.83	5,393.18		172.00		381.04
323 WEST BRIDGEWATER	165.38	4,451.00				257.71
325 WESTFIELD	183.51	1,302.47	725.11	547.54	180.96	275.12
326 WESTFORD	220.09	2,569.58				279.72
327 WESTHAMPTON	300.77			408.82		342.92
329 WEST NEWBURY	222.01	2,681.33				240.50
330 WESTON	497.98	3,860.20			498.00	537.41
331 WESTPORT	213.24	3,380.86				287.76
332 WEST SPRINGFIELD	159.99	2,199.02				274.05
334 WEST TISBURY	135.28	1,406.50				143.25
335 WESTWOOD	299.77	5,357.00			1,820.00	430.76

FUNCTIONAL EXPENDITURES PER RIDER
SCHOOL YEAR 1990-1991

TRANSPORTATION EXPENDITURES

SCHOOL DISTRICT	REGULAR DAY	SPECIAL NEEDS	BILINGUAL	OCCUPATIONAL DAY	NON-PUBLIC	TOTAL
336 WEYMOUTH	208.75	1,608.62		192.30	455.27	339.08
337 WHATELY	230.78	1,625.00				280.57
338 WHITMAN	120.81	1,216.12		1,065.50		176.06
339 WILBRAHAM	266.66	2,243.71		3,086.60		313.97
340 WILLIAMSBURG	296.99	2,171.90		169.18		378.65
341 WILLIAMSTOWN	198.08	1,583.00				207.69
342 WILMINGTON	163.98	2,998.63		840.50	158.41	320.91
343 WINCHENDON	171.88					291.27
344 WINCHESTER	254.39	2,952.85			2,852.13	430.96
345 WINDSOR				897.67		897.67
346 WINTHROP		2,255.59				2,255.59
347 WOBURN	282.99	3,274.60			625.93	528.98
348 WORCESTER	201.14	1,695.28	206.58	191.72	199.04	381.28
350 WRENTHAM	209.55	4,638.38		364.91		249.18
406 NORTHAMPTON SMITH AGRI						364.91
408 WORCESTER TRADE		2,958.00		114.68		122.21
499 CITY/TOWN SUB TOTAL	217.10	2,260.95	362.57	424.93	274.23	372.07

MASSACHUSETTS DEPARTMENT OF EDUCATION
OFFICE OF SCHOOL FINANCE

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FUNCTIONAL EXPENDITURES PER RIDER
SCHOOL YEAR 1990-1991

TRANSPORTATION EXPENDITURES

SCHOOL DISTRICT	REGULAR DAY	SPECIAL NEEDS	BILINGUAL	OCCUPATIONAL DAY	NON-PUBLIC	TOTAL
600 ACTON BOXBOROUGH	344.96	4,585.24				466.58
603 ADAMS CHESHIRE	394.97	276.53			330.64	386.30
605 AMHERST PELHAM	303.45	743.25		1,304.62		319.06
610 ASHBURNHAM WESTMINSTER	343.10	2,042.04				381.94
612 ASHFIELD PLAINFIELD	659.17	724.33				660.19
615 ATHOL ROYALSTON	216.92	2,492.70				278.39
618 BERKSHIRE HILLS	557.58	1,694.35		1,162.38	689.49	618.49
620 BERLIN BOYLSTON	457.60	2,924.00				546.21
622 BLACKSTONE MILLVILLE	329.12	1,612.61				373.08
625 BRIDGEWATER RAYNHAM	281.18	2,788.13				319.44
630 BUCKLAND SHELBURNE	348.55	983.00				356.42
632 CHESTERFIELD GOSHEN	352.15	2,377.50				390.36
635 CENTRAL BERKSHIRE	627.47	5,788.78			320.94	648.17
640 CONCORD CARLISLE	415.31	3,874.29			136.65	507.32
645 DENNIS YARMOUTH	209.29	1,338.34			1,157.95	250.28
650 DIGHTON REHOBOTH	222.41	1,304.03	1,646.00	2,034.29		270.96
655 DOVER SHERBORN	801.13					801.13
658 DUDLEY CHARLTON	236.86	3,446.04		317.35	416.45	310.80
660 NAUSET	506.82	9,108.60				540.39
665 FREETOWN LAKEVILLE	419.84					419.84
670 FRONTIER	1,860.00	3,979.36				3,802.75
672 GATEWAY	411.28	2,117.06		1,785.58		533.06
673 GROTON DUNSTABLE	229.50	1,505.29				283.87
674 GILL MONTAGUE	250.37					285.39
675 HAMILTON WENHAM	192.70	2,036.15				217.60
680 HAMPDEN WILBRAHAM	390.58	4,031.00				471.14
683 HAMPSHIRE	511.69	6,646.40				566.36
685 HAWLEMONT	622.36	3,582.00				638.71
690 KING PHILIP	247.84	2,691.04		276.25		302.92
695 LINCOLN SUDBURY	289.62	4,014.00				429.23
700 MARTHAS VINEYARD	723.17	1,483.75				729.69
705 MASCONOMET	327.91	1,457.53				343.51
710 MENDON UPTON	261.75	2,485.74		315.00		350.16
715 MOUNT GREYLOCK	503.89	2,770.90				536.23
717 MOHAWK TRAIL	976.42	3,020.75		3,760.72		1,056.61

FUNCTIONAL EXPENDITURES PER RIDER
SCHOOL YEAR 1990-1991

TRANSPORTATION EXPENDITURES

SCHOOL DISTRICT	REGULAR DAY	SPECIAL NEEDS	BILINGUAL	OCCUPATIONAL DAY	NON-PUBLIC	TOTAL
720 NARRAGANSETT	232.93	4,535.33				289.96
725 NASHOBA	380.64	5,776.44				512.05
730 NORTHBOROUGH SOUTHBOROUGH	392.88	1,815.24				421.77
735 NORTH MIDDLESEX	194.05	2,822.32				270.08
740 OLD ROCHESTER	316.54	84.40				315.34
745 PENTUCKET	363.72	3,372.43				390.01
750 PIONEER VALLEY	482.38					482.38
751 PLYMOUTH CARVER	297.47	4,032.00		662.01		310.90
753 QUABBIN	319.73	3,845.60				415.64
755 RALPH C MAHAR	519.46	4,244.59				646.88
760 SILVER LAKE	303.83	1,634.88			280.27	304.47
765 SOUTHERN BERKSHIRE	691.54	5,712.50		1,374.75		751.54
766 SOUTHWICK TOLLAND	222.56	2,809.18		609.14		283.93
767 SPENCER EAST BROOKFIELD	246.08	4,002.38				444.68
773 TRITON	362.47	2,117.86				398.53
775 WACHUSETT	408.94	3,680.56				469.65
778 QUABOAG REGIONAL	505.45	4,614.05		1,293.20		626.83
780 WHITMAN HANSON	336.35	2,925.43				413.80
799 ACADEMIC REGION SUB TOTAL	336.90	2,600.48	1,646.00	965.65	423.71	391.65

FUNCTIONAL EXPENDITURES PER RIDER
SCHOOL YEAR 1990-1991

TRANSPORTATION EXPENDITURES

SCHOOL DISTRICT	REGULAR DAY	SPECIAL NEEDS	BILINGUAL	OCCUPATIONAL DAY	NON-PUBLIC	TOTAL
801 ASSABET VALLEY				585.83		585.83
805 BLACKSTONE VALLEY				529.63		529.63
806 BLUE HILLS				474.35		474.35
810 BRISTOL PLYMOUTH				406.33		406.33
815 CAPE COD				641.00		641.00
818 FRANKLIN COUNTY TECH SCH				1,015.69		1,015.69
821 GREATER FALL RIVER				218.01		218.01
823 GREATER LAWRENCE		62.00	298.40	302.63		275.42
825 GREATER NEW BEDFORD		269.55	276.46	319.59		309.24
828 GREATER LOWELL		2,345.33	314.34	321.86		327.44
829 SOUTH MIDDLESEX		720.00		268.96		286.28
830 MINUTEMAN REG VOC TECH				1,202.64		1,202.64
832 MONTACUSETT		1,905.50		521.35		523.97
851 NORTHERN BERKSHIRE				584.13		584.13
852 NASHOBA VALLEY VOC				644.09		651.52
853 NORTHEAST METROPOLITAN				462.08		462.08
854 NORTH SHORE REG VOC				770.51		770.51
855 OLD COLONY REG VOC				642.67		642.67
860 PATHFINDER		5,635.00		645.19		656.74
871 SHAWSHOEN VALLEY				555.69		555.69
872 SOUTHEASTERN				442.43		442.43
873 SOUTH SHORE				485.88		485.88
876 SOUTHERN WORCESTER COUNTY				471.08		471.08
878 TRI COUNTY		4,637.00		526.30		538.72
879 UPPER CAPE COD				502.00		502.00
885 WHITTIER				969.23		969.23
910 BRISTOL COUNTY				570.77		570.77
913 ESSEX COUNTY				525.68		525.68
915 NORFOLK COUNTY				1,037.25		1,037.25
899 VOCATIONAL REGION SUB TOTAL		299.57	297.66	507.93		500.86
999 STATE TOTAL	236.37	2,249.09	361.64	504.15	278.15	380.25

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

SCHOOL DISTRICT	1000 ADMINIS- TRATION	2500 EDUCATIONAL MEDIA SERVICE	3200 HEALTH SERVICES	4000 MAINTENANCE OF PLANT	5000 FIXED CHARGES
001 ABINGTON	15.43	10.31	2.85		454.28
002 ACTON	99.94			8.27	363.90
003 ACUSHNET	15.48				490.49
005 AGAWAM	53.26		39.87	528.41	366.59
007 AMESBURY	37.51			28.60	526.53
008 AMHERST	24.67				
009 ANDOVER	18.30				388.50
010 ARLINGTON	100.69	12.87	1.56	486.77	646.71
014 ASHLAND				85.45	201.73
016 ATTLEBORO	53.22	.39	4.40	23.69	440.36
017 AUBURN	20.13			1.86	602.72
018 AVON	66.98				803.82
019 AYER	10.47				
020 BARNSTABLE	16.88				260.68
023 BEDFORD	89.49		59.85	157.64	393.11
024 BELCHERTOWN	128.17				
025 BELLINGHAM	75.92		.22	11.27	444.95
026 BELMONT				8.40	802.66
027 BERKLEY	3.15	7.12		2.83	366.57
028 BERLIN				2.62	198.39
				32.17	
029 BERNARDSTON				20.36	350.41
030 BEVERLY	3.83		16.35	24.35	124.59
031 BILLERICA					313.06
034 BOLTON	78.98		41.63	153.90	229.24
035 BOSTON	52.83			2.43	155.66
036 BOURNE	11.62			6.39	427.40
037 BOXBOROUGH					454.86
038 BOXFORD			37.15	20.42	138.61
039 BOYLSTON	75.53				347.29
040 BRAINTREE	90.49			7.30	356.49
041 BREWSTER	91.51				402.39
042 BRIDGEWATER	30.01				473.52
043 BRIMFIELD	33.94			11.04	342.67
044 BROCKTON				12.89	635.01
045 BROOKFIELD	48.45		4.02	14.08	422.78

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

SCHOOL DISTRICT	1000 ADMINIS- TRATION	2500 EDUCATIONAL MEDIA SERVICE	3200 HEALTH SERVICES	4000 MAINTENANCE OF PLANT	5000 FIXED CHARGES
046 BROOKLINE	172.91		6.61	191.91	871.11
048 BURLINGTON	82.64			28.77	482.31
049 CAMBRIDGE	336.04	91.82	43.55	51.21	121.85
050 CANTON	9.25		.26	43.84	315.70
051 CARLISLE	202.09	25.28	9.40	106.28	371.06
052 CARVER	4.52			4.29	454.63
056 CHELMSFORD	13.22			16.89	320.54
057 CHELSEA	141.30	14.43	30.12	108.56	615.08
061 CHICOPEE	63.16		28.19	12.88	336.40
062 CHILMARK	22.79			388.11	605.53
063 CLARKSBURG	20.04				100.86
064 CLINTON	37.20		5.48	3.61	292.44
065 COHASSET	8.15				383.26
067 CONCORD				17.88	426.75
068 CONWAY	38.95			47.87	198.18
071 DANVERS	144.88				454.39
072 DARTMOUTH	42.77	4.22	.03	932.38	245.20
073 DEDHAM	108.16			.78	490.64
074 DEERFIELD	15.80	13.16		25.84	228.08
077 DOUGLAS				12.01	140.17
078 DOVER	317.89			8.50	986.13
079 DRACUT	21.78				517.15
082 DUXBURY	16.62	.15	39.42	61.41	322.80
083 EAST BRIDGEWATER	37.48	57.38	.43	6.55	370.06
085 EASTHAM	276.79			55.86	391.46
086 EASTHAMPTON	24.51	14.49	14.66		392.82
087 EAST LONGMEADOW	54.91				294.64
088 EASTON	21.80			3.45	207.99
089 EDGARTOWN	14.37	37.46			658.25
091 ERVING	61.94				965.06
092 ESSEX	52.15			66.08	650.32
093 EVERETT	50.00		41.09	53.70	459.72
094 FAIRHAVEN	24.69		.77	15.20	286.38
095 FALL RIVER	58.59		23.43		361.15
096 FALMOUTH	33.60			61.75	250.23

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

SCHOOL DISTRICT	1000 ADMINIS- TRATION	2500 EDUCATIONAL MEDIA SERVICE	3200 HEALTH SERVICES	4000 MAINTENANCE OF PLANT	5000 FIXED CHARGES
097 FITCHBURG	86.63		49.02	5.81	481.04
098 FLORIDA	40.35				358.61
099 FOXBOROUGH	22.48			61.00	572.59
100 FRAMINGHAM	190.71		.75	12.29	516.13
101 FRANKLIN	138.66			6.71	479.92
102 FREETOWN	3.72				943.56
103 GARDNER	86.32	12.04	35.17	40.42	576.12
105 GEORGETOWN	58.11			74.15	442.92
107 GLOUCESTER	114.35		1.78		556.71
109 GOSNOLD					1,425.45
110 GRAFTON	22.40			1.53	257.63
111 GRANBY	22.71			.59	323.63
112 GRANVILLE	109.51			154.61	1,400.33
114 GREENFIELD	132.08			22.02	606.13
116 GROVELAND	36.38			90.17	613.52
117 HADLEY	92.56			2.47	452.71
118 HALIFAX	76.94	45.51	16.31	640.78	444.85
120 HAMPDEN	14.90			33.30	458.57
122 HANOVER	381.03			506.75	179.98
123 HANSON	44.75			90.25	216.60
125 HARVARD	32.65		59.08		523.88
126 HARWICH					361.75
127 HATFIELD	16.96	27.74	75.61	13.48	466.73
128 HAVERHILL	24.99		44.11	40.89	376.46
130 HEATH	108.10		208.86		130.13
131 HINGHAM	82.99				321.02
133 HOLBROOK	73.53				653.22
134 HOLDEN	202.44				
135 HOLLAND	50.98			14.64	409.34
136 HOLLISTON	59.18			239.61	292.50
137 HOLYOKE	40.85		30.99	59.26	488.10
138 HOPEDALE	28.78	5.43	1.64	2.56	160.75
139 HOPKINTON				65.57	422.07
141 HUDSON	51.02			16.55	301.53
142 HULL	99.44		.99		207.10

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

SCHOOL DISTRICT	1000 ADMINIS- TRATION	2500 EDUCATIONAL MEDIA SERVICE	3200 HEALTH SERVICES	4000 MAINTENANCE OF PLANT	5000 FIXED CHARGES
145 KINGSTON	45.67		2.39	2.70	436.69
146 LAKEVILLE	1.47		.60	84.53	734.17
147 LANCASTER	16.16	5.68			339.96
149 LAWRENCE		5.65	4.89		491.10
150 LEE					306.32
151 LEICESTER	68.56	17.67	3.84	21.43	477.67
152 LENOX	14.75			7.95	604.19
153 LEOMINSTER	25.15			26.72	784.63
154 LEVERETT	8.63				432.06
155 LEXINGTON					677.99
156 LEYDEN					
157 LINCOLN	120.28		100.25	35.06	277.44
158 LITTLETON	28.66			14.15	530.86
159 LONGMEADOW	83.14			114.15	471.35
160 LOWELL	100.20	15.56	28.14	119.17	453.69
161 LUDLOW	4.51				268.97
162 LUNENBURG	25.65	3.97	9.70	6.29	309.09
163 LYNN	24.10				510.00
164 LYNNFIELD	178.49			375.96	793.11
165 MALDEN	111.99		36.77	197.09	420.86
166 MANCHESTER	32.51		53.13	188.74	998.97
167 MANSFIELD	22.41				644.19
168 MARBLEHEAD	54.43				511.33
169 MARION	18.28			69.92	617.54
170 MARLBOROUGH	70.98			20.39	219.58
171 MARSHFIELD	19.44				359.20
172 MASHPEE	41.40				272.95
173 MATTAPANSETT	31.07				302.10
174 MAYNARD	18.53				392.75
175 MEDFIELD	63.22		4.51	27.83	35.85
176 MEDFORD	64.09				397.49
177 MEDWAY	96.15			4.68	809.32
178 MELROSE	134.75				390.90
180 MERRIMAC	12.58			7.35	477.47
181 METHUEN	90.83	.15		82.36	263.50
					109.52

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

SCHOOL DISTRICT	1000 ADMINIS- TRATION	2500 EDUCATIONAL MEDIA SERVICE	3200 HEALTH SERVICES	4000 MAINTENANCE OF PLANT	5000 FIXED CHARGES
182 MIDDLEBOROUGH	55.02	15.50	.73	12.88	612.41
184 MIDDLETON	85.61		11.79	12.97	212.26
185 MILFORD	24.52			80.02	297.39
187 MILLIS	84.43				705.35
189 MILTON	281.95		1.04	2.55	436.47
191 MONSON	66.15			11.37	318.31
196 NAHANT	127.98	35.92		70.26	557.59
197 NANTUCKET					1,311.93
198 NATICK	187.26	43.64	1.39	47.43	659.81
199 NEEDHAM	109.47				501.97
201 NEW BEDFORD			22.06		443.50
203 NEWBURY					345.61
204 NEWBURYPORT				37.41	392.30
207 NEWTON	78.51		32.53	19.08	239.54
208 NORFOLK	81.59			36.51	209.79
209 NORTH ADAMS	1.74			3.98	366.81
210 NORTHAMPTON	123.53		16.35	13.45	780.20
211 NORTH ANDOVER	93.02			41.52	506.75
212 NORTH ATTLEBOROUGH	42.12			20.52	296.23
213 NORTHBOROUGH	72.37				701.00
214 NORTHBRIDGE	15.40	2.49	4.91	3.73	649.45
215 NORTH BROOKFIELD					471.83
216 NORTHFIELD				183.64	398.56
217 NORTH READING	53.43		.70	144.51	357.13
218 NORTON	18.26			12.25	435.37
219 NORWELL	16.25			33.88	308.48
220 NORWOOD	112.39		3.24	684.70	657.81
221 OAK BLUFFS	7.89		9.35	43.33	512.27
223 ORANGE	17.27	29.50		.94	471.29
224 ORLEANS	139.20			49.86	
225 OTIS	319.73		13.39		203.65
226 OXFORD	9.18	12.22		11.77	531.58
227 PALMER	17.69				297.83
228 PAXTON	88.21			17.46	191.94
229 PEABODY	34.82		34.61	20.98	157.43

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

SCHOOL DISTRICT	1000 ADMINIS- TRATION	2500 EDUCATIONAL MEDIA SERVICE	3200 HEALTH SERVICES	4000 MAINTENANCE OF PLANT	5000 FIXED CHARGES
230 PELHAM	94.62				157.05
234 PETERSHAM		36.32	8.46	2.12	167.79
236 PITTSFIELD	52.62		23.46	133.66	633.18
238 PLAINVILLE	21.97	16.37	2.36	13.73	52.30
239 PLYMOUTH	182.45			111.34	
240 PLYMPTON					109.05
241 PRINCETON	196.56		35.81	13.42	339.35
242 PROVINCETOWN	25.50			1,186.66	
243 QUINCY	149.23			21.60	797.80
244 RANDOLPH	155.14		34.95	161.57	152.48
245 RAYNHAM	7.66			56.74	385.00
246 READING	38.89			23.67	512.99
248 REVERE	35.16			24.17	644.06
250 ROCHESTER	5.42				337.74
251 ROCKLAND	78.58	32.88	11.74	46.70	426.15
252 ROCKPORT	79.82				839.43
253 ROWE	71.41		126.95	111.67	85.02
254 ROWLEY					636.37
257 RUTLAND	124.80			131.28	307.81
258 SALEM	90.57	29.23	96.10		411.78
259 SALISBURY					391.45
260 SANDISFIELD	198.02			121.50	1,079.44
261 SANDWICH	6.91	13.08	259.59		223.03
262 SAUGUS	176.57		3.30	95.75	1,157.48
263 SAVOY	45.64			15.21	220.65
264 SCITUATE	85.99				463.60
265 SEEKONK	45.27			22.71	638.36
266 SHARON	12.76				616.10
269 SHERBORN	21.90			1.02	215.47
270 SHIRLEY	72.74			269.84	267.76
271 SHREWSBURY	116.92	12.46	.99	496.85	280.40
272 SHUTESBURY	11.44				316.41
273 SOMERSET	12.73				457.35
274 SOMERVILLE	93.74		48.31		1,209.29
275 SOUTHAMPTON	.55			3.74	193.78

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

SCHOOL DISTRICT	1000 ADMINIS- TRATION	2500 EDUCATIONAL MEDIA SERVICE	3200 HEALTH SERVICES	4000 MAINTENANCE OF PLANT	5000 FIXED CHARGES
276 SOUTHBOROUGH	96.15				545.15
277 SOUTHBRIDGE	70.40	16.05	10.90	33.00	308.88
278 SOUTH HADLEY	5.67			63.03	288.94
281 SPRINGFIELD	141.03		21.69	42.99	331.42
282 STERLING			555.36		163.49
284 STONEHAM	102.67			41.33	514.77
285 STOUGHTON					209.80
286 STOW	145.12			311.63	423.99
287 STURBRIDGE	39.44			31.50	247.34
288 SUDBURY	3.96			4.76	558.38
289 SUNDERLAND	54.38			51.65	307.63
290 SUTTON					341.18
291 SWAMPSCOTT	141.84	2.84		275.48	671.82
292 SWANSEA	20.22				651.17
293 TAUNTON	26.34			87.76	570.34
295 TEWKSBURY	66.53			6.83	250.25
296 TISBURY	7.08				662.90
298 TOPSFIELD	17.45			40.10	249.06
300 TRURO	5.08				926.24
301 TYNGSBOROUGH	51.87		1.28		252.45
304 UXBRIDGE	23.19		1.00	21.94	373.47
305 WAKEFIELD	192.64				740.82
306 WALES	36.43			4.27	215.29
307 WALPOLE	56.01			231.53	589.86
308 WALTHAM	284.46		22.94	4.53	706.13
309 WARE	23.54			.05	401.08
310 WAREHAM	41.04	17.35		1.06	821.25
312 WARWICK	29.05			916.06	345.91
314 WATERTOWN	37.31		2.09		659.38
315 WAYLAND	135.86		90.19	104.20	483.42
316 WEBSTER	40.45	18.74	16.29	1.07	796.14
317 WELLESLEY				41.13	849.56
318 WELFLEET	140.15			79.20	294.52
321 WESTBOROUGH	23.43			128.02	482.43
322 WEST BOYLSTON	51.48				587.09

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FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

SCHOOL DISTRICT	1000 ADMINIS- TRATION	2500 EDUCATIONAL MEDIA SERVICE	3200 HEALTH SERVICES	4000 MAINTENANCE OF PLANT	5000 FIXED CHARGES
323 WEST BRIDGEWATER					546.01
325 WESTFIELD	22.02		4.89		351.54
326 WESTFORD	33.84		1.50	113.78	373.11
327 WESTHAMPTON					455.52
329 WEST NEWBURY	69.86			8.24	467.49
330 WESTON	55.27				710.48
331 WESTPORT	79.12			7.05	446.89
332 WEST SPRINGFIELD	15.72	20.77		16.29	534.97
334 WEST TISBURY	4.86	2.43		51.34	483.47
335 WESTWOOD	88.51			68.88	450.83
336 WEYMOUTH	104.97			19.44	
337 WHATELY	33.35			287.62	107.42
338 WHITMAN	20.17		1.60	49.50	461.72
339 WILBRAHAM	24.41	22.85			129.19
340 WILLIAMSBURG	25.73				312.00
341 WILLIAMSTOWN				24.76	35.12
342 WILMINGTON	105.19			441.23	349.78
343 WINCHENDON	46.12			23.41	349.70
344 WINCHESTER	80.01		.99	168.02	638.33
346 WINTHROP	55.27		8.85	86.27	235.23
347 WOBURN	117.43		2.93	8.62	591.36
348 WORCESTER	87.84		60.50	5.36	657.45
350 WRENTHAM	42.95			16.16	163.29
406 NORTHAMPTON SMITH AGRI	115.18	77.58	25.36	103.93	736.77
408 WORCESTER TRADE	130.06			106.82	863.32
499 CITY/TOWN SUB TOTAL	68.43	3.18	12.35	47.93	433.83

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

SCHOOL DISTRICT	1000 ADMINIS- TRATION	2500 EDUCATIONAL MEDIA SERVICE	3200 HEALTH SERVICES	4000 MAINTENANCE OF PLANT	5000 FIXED CHARGES
910 BRISTOL COUNTY	31.62				2,290.66
913 ESSEX COUNTY	67.04				566.69
915 NORFOLK COUNTY					1,628.69
899 VOCATIONAL REGION SUB TOTAL	44.71				1,134.95
999 STATE TOTAL	68.39	3.17	12.33	47.85	435.05

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL COMMITTEE EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
002 ACTON	331.83	.09			
005 AGAWAM		20.20			
007 AMESBURY	3.27				
008 AMHERST	25.91	334.78			
009 ANDOVER		12.19			
016 ATTLEBORO		31.99	.05		
018 AVON		9.73			
019 AYER	60.06	456.40			
025 BELLINGHAM			11.31		
026 BELMONT	218.10				
027 BERKLEY		.61			
029 BERNARDSTON	30.49	1.58			
030 BEVERLY	397.17	1.00			
031 BILLERICA	2.58	2.82			
035 BOSTON	620.15	.42	1.40		
036 BOURNE	5.03				
039 BOYLSTON		3.83			
042 BRIDGEWATER		3.18			
044 BROCKTON		.52	11.95		
046 BROOKLINE			12.84		
049 CAMBRIDGE	1,050.62	.45	13.92		
052 CARVER		3.13			
055 CHATHAM		1.33	75.81		
057 CHELSEA			29.04		
061 CHICOPEE			8.51		
062 CHILMARK	49.37	7.26			
063 CLARKSBURG		209.02	4.36		
064 CLINTON	31.27				
065 COHASSET	7.06	20.01			
067 CONCORD		7.84			
068 CONWAY		31.17	2.00		
072 DARTMOUTH		1.67			
074 DEERFIELD		4.10	147.90		
083 EAST BRIDGEWATER	16.15	4.64			
086 EASTHAMPTON		3.74	7.96		

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL COMMITTEE EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
088 EASTON	2.36				
089 EDGARTOWN		18.12			
091 ERVING		14.54			
095 FALL RIVER	9.69	11.44	8.74		
096 FALMOUTH			2.40		
097 FITCHBURG	19.14	3.38	12.02		19.37
098 FLORIDA			6.98		
100 FRAMINGHAM		.71	5.57		
101 FRANKLIN		.99			
103 GARDNER	60.71				
107 GLOUCESTER	8.77	.47			
109 GOSNOLD			1,818.18		
110 GRAFTON		1.45	13.12		
112 GRANVILLE	9.80	6.70			
114 GREENFIELD			14.49		
117 HADLEY			4.34		
122 HANOVER		5.00			
126 HARWICH			3.98		
127 HATFIELD		3.69			
128 HAVERHILL		.57	14.37		
133 HOLBROOK			3.36		
134 HOLDEN	185.29	51.78	12.76		
136 HOLLISTON		1.00			
137 HOLYOKE	35.05	15.88	26.71		
138 HOPEDALE			93.73		
139 HOPKINTON		3.63			
141 HUDSON		1.77	11.79		
142 HULL		4.14			
144 IPSWICH					7.09
146 LAKEVILLE	124.23	262.23	4.05		
148 LANESBOROUGH	643.37				
149 LAWRENCE	29.04	2.47	89.87		
150 LEE		9.41	1.66		
151 LEICESTER			7.74		
152 LENOX	.33	3.36	10.50		

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL COMMITTEE EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
153 LEOMINSTER		.15	53.61		
154 LEVERETT		13.95	31.03		
155 LEXINGTON			26.70		
156 LEYDEN	66.38	1.60			
159 LONGMEADOW		66.28			
160 LOWELL		247.55	52.87		
163 LYNN	67.29				
164 LYNNFIELD		14.26	34.45		
166 MANCHESTER		3.91	13.84		
167 MANSFIELD		.40	12.71		
168 MARBLEHEAD	36.46	16.99			
169 MARION	2.71		.72		
173 MATTAPOISETT	2.95	4.03	.78		
174 MAYNARD	8.73				
176 MEDFORD	18.08	2.48			8.49
178 MELROSE					
181 METHUEN	6.98	2.83	9.19		
182 MIDDLEBOROUGH		15.61	.50		
184 MIDDLETON		58.00			
185 MILFORD		1.15			
186 MILLBURY	16.39	1.72			
191 MONSON					2.79
198 NATICK		.28			
201 NEW BEDFORD		15.55			
203 NEWBURY			10.31		
204 NEWBURYPORT		28.53			
207 NEWTON	639.14	.49			
209 NORTH ADAMS	8.97	59.03	22.82		6.82
210 NORTHAMPTON		3.12			2.48
211 NORTH ANDOVER			21.66		
212 NORTH ATTLEBOROUGH		.56			
214 NORTHBRIDGE			9.17		
216 NORTHFIELD	33.07	1.36			
217 NORTH READING		52.98			
218 NORTON		1.79			

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL COMMITTEE EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
220 NORWOOD		3.14			
221 OAK BLUFFS		7.14	94.66		
223 ORANGE		117.44			
225 OTIS	436.98		3.82		
226 OXFORD			1.62		
227 PALMER		84.70			
228 PAXTON	.21		18.69		
229 PEABODY		491.66			
230 PELHAM	.69	302.34			
234 PETERSHAM		371.44			
236 PITTSFIELD	.08	1.19	1.16		
239 PLYMOUTH	539.80	.60			
241 PRINCETON	.39		18.18		
243 QUINCY	58.41	6.65	.72		
248 REVERE	154.17				
249 RICHMOND	280.88				
250 ROCHESTER		6.98	.79		
252 ROCKPORT			5.74		
254 ROWLEY		102.95			
257 RUTLAND	.18		18.25		
258 SALEM					
260 SANDISFIELD	8.15	53.46	5.51		
263 SAVOY		173.70			
266 SHARON		.19	8.36		
271 SHREWSBURY		27.00	9.90		.85
272 SHUTESBURY					
273 SOMERSET	.16	13.76	4.05		
274 SOMERVILLE		.03			
275 SOUTHAMPTON		51.30	19.04		
277 SOUTHBRIDGE	8.22	4.05	8.94		
281 SPRINGFIELD					
282 STERLING			26.62		
284 STONEHAM			13.88		
285 STOUGHTON	16.74	3.06	3.74		.70
286 STOW		4.71			

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL COMMITTEE EXPENDITURES FOR FIXED CHARGES						
SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES	
289 SUNDERLAND		3.95				
290 SUTTON			5.21			
291 SWAMPSCOTT		2.61				
292 SWANSEA		1.50	18.49			
293 TAUNTON		3.73				
296 TISBURY		7.19				
300 TRURO			472.04			
301 TYNGSBOROUGH		4.93	33.74			
304 UXBRIDGE	7.33	3.95				
307 WALPOLE		1.06				
308 WALTHAM	11.90	.57				
309 WARE		1.08				
310 WAREHAM	1.92	3.99				
312 WARWICK	51.79	1.79				
314 WATERTOWN		33.72				
321 WESTBOROUGH			8.62			
322 WEST BOYLSTON		6.83	9.86			
323 WEST BRIDGEWATER		11.83				
325 WESTFIELD		13.66	39.28			
326 WESTFORD		5.51	11.11			
327 WESTHAMPTON		3.86	3.08			
331 WESTPORT	12.18					
332 WEST SPRINGFIELD			8.42			
334 WEST TISBURY		16.78	11.75			
337 WHATELY		6.75	.05			
338 WHITMAN	1.10	3.71				
339 WILBRAHAM		16.22				
340 WILLIAMSBURG		3.88				
341 WILLIAMSTOWN	383.41	30.98				
342 WILMINGTON		38.98	3.35			
343 WINCHENDON		5.48				
344 WINCHESTER		2.16				
346 WINTHROP		35.64	35.05			
347 WOBURN	31.67	3.55				
348 WORCESTER		5.63	10.26			

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL COMMITTEE EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
406 NORTHAMPTON SMITH AGRI		9.37			
408 WORCESTER TRADE		2.86			
499 CITY/TOWN SUB TOTAL	104.77	21.50	10.02		.33

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL COMMITTEE EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
600 ACTON BOXBOROUGH	694.46	74.08	16.77		
603 ADAMS CHESHIRE	80.44	433.72		29.81	27.31
605 AMHERST PELHAM	63.64	733.66	34.68	7.05	
610 ASHBURNHAM WESTMINSTER	256.29		70.93		
612 ASHFIELD PLAINFIELD	73.82	232.20			
615 ATHOL ROYALSTON	55.35	431.17	4.33	26.18	5.50
618 BERKSHIRE HILLS	697.47	73.17		42.62	
620 BERLIN BOYLSTON	461.59	23.15		23.03	
622 BLACKSTONE MILLVILLE	47.43	375.52			
625 BRIDGEWATER RAYNHAM	139.97	493.46	6.98		
630 BUCKLAND SHELburne	60.59	254.16	8.95	5.28	
632 CHESTERFIELD GOSHEN		207.81		23.18	
635 CENTRAL BERKSHIRE	66.07	539.24	24.61	8.40	
640 CONCORD CARLISLE	259.67	441.08			
645 DENNIS YARMOUTH	382.05	56.92			
650 DIGHTON REHOBOTH	290.00	74.11		8.65	
655 DOVER SHERBORN	190.27	858.00			
658 DUDLEY CHARLTON	302.66	53.18	2.08		
660 NAUSET	75.18	488.28		95.92	68.20
665 FREETOWN LAKEVILLE	52.04	382.52	7.27		
670 FRONTIER	73.21	564.57			
672 GATEWAY	64.12	409.45			
673 GROTON DUNSTABLE	95.20	315.06	9.89	5.00	
674 GILL MONTAGUE		460.39		200.05	
675 HAMILTON WENHAM	80.49	381.15		14.84	
680 HAMPDEN WILBRAHAM					
683 HAMPSHIRE	113.14	355.56		18.00	
685 HAWLEMONT	97.53	456.98			
690 KING PHILIP	83.03	233.44			
695 LINCOLN SUDBURY	195.86	387.02		22.17	
	231.03	672.23			
700 MARTHAS VINEYARD	1,019.26	146.61		25.89	.20
705 MASCONOMET	160.75	617.38		.36	
710 MENDON UPTON	451.78	89.26	7.68		
715 MOUNT GREYLOCK	281.63	811.60		3.58	
717 MOHAWK TRAIL	461.24	130.54		10.05	

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FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
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SCHOOL COMMITTEE EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
720 NARRAGANSETT	308.05			5.25	50.63
725 NASHOBA	485.32	70.86		50.94	
728 NEW SALEM WENDELL	271.60	125.67	4.31		
730 NORTHBOROUGH SOUTHBOROUGH	68.56	402.89		.15	
735 NORTH MIDDLESEX	99.89	263.80		4.74	
740 OLD ROCHESTER	768.46	76.47	5.19		
745 PENTUCKET	103.88	225.16			12.72
750 PIONEER VALLEY	697.21	39.42			
751 PLYMOUTH CARVER	687.09	80.24		1.65	
753 QUABBIN	63.43	168.61	6.87	11.89	1.20
755 RALPH C MAHAR	118.76	620.13			
760 SILVER LAKE	387.87			65.16	
765 SOUTHERN BERKSHIRE	432.28			83.95	45.91
766 SOUTHWICK TOLLAND	233.35	109.65			.62
767 SPENCER EAST BROOKFIELD	55.71	458.61		11.38	
770 TANTASQUA	450.72	29.77		42.02	
773 TRITON	508.90	56.89			
775 WACHUSETT	63.42	544.16		26.48	
778 QUABOAG REGIONAL	59.29	342.41		99.62	7.66
780 WHITMAN HANSON	162.03			43.34	
799 ACADEMIC REGION SUB TOTAL	244.76	263.69	3.45	18.53	3.82

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

SCHOOL COMMITTEE EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
801 ASSABET VALLEY	701.52	118.96			
805 BLACKSTONE VALLEY	499.41	143.25		12.96	22.57
806 BLUE HILLS	68.99	721.83			
810 BRISTOL PLYMOUTH		706.38	29.80		
815 CAPE COD	986.19	217.45		6.51	23.86
818 FRANKLIN COUNTY TECH SCH	182.53	1,102.98			
821 GREATER FALL RIVER	104.12	476.69		74.43	
823 GREATER LAWRENCE	725.03	135.16	28.72	54.22	
825 GREATER NEW BEDFORD	119.62	404.44	3.71	77.27	
828 GREATER LOWELL	197.18	639.89	66.50		
829 SOUTH MIDDLESEX	646.65	183.25			
830 MINUTEMAN REG VOC TECH	189.69	1,372.71	92.28		
832 MONTACHUSETT	580.09	123.31			
851 NORTHERN BERKSHIRE	198.32	933.61	116.15		
852 NASHOBA VALLEY VOC	159.26	941.52			
853 NORTHEAST METROPOLITAN					899.72
854 NORTH SHORE REG VOC	328.55	651.75	1,183.31	50.97	
855 OLD COLONY REG VOC	447.79	158.18			
860 PATHFINDER	133.62	683.05		5.00	
871 SHAWSHOEN VALLEY	180.40	849.13			
872 SOUTHEASTERN		115.16		1.80	
873 SOUTH SHORE	280.24	529.92	615.27	31.80	
876 SOUTHERN WORCESTER COUNTY	633.03		20.32	95.66	
878 TRI COUNTY	105.69	547.37		2.41	
879 UPPER CAPE COD	748.93	68.13			
885 WHITTIER	190.12	1,084.49	1.08	109.74	
913 ESSEX COUNTY		278.10			
899 VOCATIONAL REGION SUB TOTAL	291.76	450.32	44.78	23.66	42.66
999 STATE TOTAL	128.04	65.43	10.45	3.04	2.23

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
001 ABINGTON	111.92	342.36			
002 ACTON	256.49	107.40			
003 ACUSHNET	137.12	353.37			
005 AGAWAM	99.89	266.69			
007 AMESBURY	410.61	115.92			
009 ANDOVER	216.37	80.63	23.18		68.32
010 ARLINGTON	267.35	379.36			
014 ASHLAND	201.73				
016 ATTLEBORO	72.10	339.19	14.74	14.33	
017 AUBURN	533.97	68.75			
018 AVON	579.81	224.01			
020 BARNSTABLE	209.04	51.64			
023 BEDFORD	301.26	91.86		18.82	
024 BELCHERTOWN	344.67	81.46			
025 BELLINGHAM	667.85	134.81			
027 BERKLEY	188.27	142.18		36.12	
028 BERLIN	159.35	39.03			
029 BERNARDSTON	326.44	23.97			
030 BEVERLY	110.03	14.56		31.98	
031 BILLERICA	281.08				
034 BOLTON	205.01	16.69		7.54	
035 BOSTON				155.66	
036 BOURNE	50.08	357.67		19.65	
037 BOXBOROUGH	386.42	68.44			
038 BOXFORD		138.61			
039 BOYLSTON	291.35	55.94			
040 BRAINTREE	316.87	38.59		1.04	81.62
041 BREWSTER	264.92	55.85			
042 BRIDGEWATER	106.65	289.58		77.29	
043 BRIMFIELD	220.66	101.16		20.85	
044 BROCKTON	99.89	532.40		2.72	
045 BROOKFIELD	275.64	147.14			
046 BROOKLINE	172.80	698.31			
048 BURLINGTON	377.16	92.58		12.57	
049 CAMBRIDGE					121.85

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
050 CANTON	313.75	1.94			
051 CARLISLE	200.69	170.36			
052 CARVER	372.57	73.01		9.06	
056 CHELMSFORD	282.00	38.54			
057 CHELSEA	539.85	75.23			
061 CHICOPEE	320.37	16.02			
062 CHILMARK	569.29	36.24			
063 CLARKSBURG	64.32	36.54			
064 CLINTON	84.29	207.53		.62	
065 COHASSET		383.26			
067 CONCORD		426.75			
068 CONWAY	198.18				
071 DANVERS	367.45	86.94			
072 DARTMOUTH	215.22	29.98			
073 DEDHAM		474.09		16.55	
074 DEERFIELD	228.08				
077 DOUGLAS	140.17				
078 DOVER	737.38	170.23		78.52	
079 DRACUT	214.83	179.03		123.29	
082 DUXBURY	322.80				
083 EAST BRIDGEWATER					
085 EASTHAM	319.74	27.02		23.30	
086 EASTHAMPTON	147.44	244.02			
087 EAST LONGMEADOW	100.77	292.05			
088 EASTON	186.10	101.75		6.79	
089 EDGARTOWN					
091 ERVING	658.25	81.47			
092 ESSEX	883.58	62.36			
093 EVERETT	587.97	411.83			
094 FAIRHAVEN	47.89	202.42			
095 FALL RIVER	83.96				
096 FALMOUTH	354.27	6.89			
097 FITCHBURG		250.23			
098 FLORIDA		251.60		23.19	206.25
099 FOXBOROUGH	63.16	295.45			
	82.27	396.30			94.02

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
100 FRAMINGHAM	516.13				
101 FRANKLIN	124.05	223.28		132.59	
102 FREETOWN	110.96	762.16		70.44	
103 GARDNER	536.75	39.37			
105 GEORGETOWN	314.07	106.82		22.03	
107 GLOUCESTER	151.92	365.40		39.40	
109 GOSNOLD	1,425.45				
110 GRAFTON	207.07	40.40	10.16		
111 GRANBY	72.18	232.09		19.36	
112 GRANVILLE	121.60	361.15		917.57	
114 GREENFIELD	510.02	75.08		21.03	
116 GROVELAND	167.47	408.61		37.43	
117 HADLEY	326.33	117.76		8.62	
118 HALIFAX	280.64	164.21			
120 HAMPDEN	207.61	182.16		68.79	
122 HANOVER	174.97	5.00			
123 HANSON	47.51	169.09			
125 HARVARD	447.78	76.10			
126 HARWICH	292.28	69.47			
127 HATFIELD	48.70	418.03			
128 HAVERHILL	360.28	15.57		.61	
130 HEATH		130.13			
131 HINGHAM	254.73	66.29			
133 HOLBROOK	437.52	169.90		45.80	
135 HOLLAND	270.77	118.66		19.92	
136 HOLLISTON	187.66	59.43		45.42	
137 HOLYOKE	70.18	260.52		157.40	
138 HOPEDALE		160.75			
139 HOPKINTON	158.18			263.89	
141 HUDSON	4.87	296.66			
142 HULL	200.47	6.63			
145 KINGSTON	236.83	179.62		20.23	
146 LAKEVILLE	147.60	360.65		225.92	
147 LANCASTER	283.55	56.41			
149 LAWRENCE	276.05	8.48		77.64	128.93

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
150 LEE		306.32			
151 LEICESTER	75.31	402.36			
152 LENOX	155.04	449.15			
153 LEOMINSTER	609.56	18.22		156.85	
154 LEVERETT	373.80	22.70		35.56	
155 LEXINGTON	570.92	97.84		9.23	
156 LEYDEN	239.54	37.90			
157 LINCOLN	101.50	429.36			
158 LITTLETON	422.09	49.26			
159 LONGMEADOW	453.69				
160 LOWELL	199.36	9.26		60.35	
161 LUDLOW	305.09			4.00	
162 LUNENBURG	67.40	442.60			
163 LYNN	181.05	612.06			
164 LYNNFIELD	340.49	80.37			
165 MALDEN	210.35	786.92		1.70	
166 MANCHESTER	577.97	66.23			
167 MANSFIELD	466.32	45.01			
168 MARBLEHEAD	106.48	511.06			
169 MARION	219.58				
170 MARLBOROUGH	307.24	51.97			
171 MARSHFIELD	272.95				
172 MASHPEE	269.49	32.61			
173 MATTAPOISETT		392.75			
174 MAYNARD		35.85			
175 MEDFIELD	275.96	121.53			
176 MEDFORD	255.64	553.68			
177 MEDWAY	371.92	18.98			
178 MELROSE	276.45	42.30		35.76	
180 MERRIMAC	156.45	107.05			122.96
181 METHUEN	54.46	55.06			
182 MIDDLEBOROUGH		611.66	.74		
184 MIDDLETON		212.26			
185 MILFORD		297.39			
187 MILLIS	369.57	135.25		200.54	

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
189 MILTON	133.66	285.44		17.37	
191 MONSON	150.55	73.37		94.39	
196 NAHANT	324.28	233.31			
197 NANTUCKET	499.84			755.90	56.18
198 NATICK	163.89	495.91			
199 NEEDHAM	438.88	63.09			
201 NEW BEDFORD	410.44	33.05			
203 NEWBURY	69.83	217.66		58.12	
204 NEWBURYPORT	326.06	55.13		11.11	
207 NEWTON	229.01	10.53			
208 NORFOLK	107.46	100.74		1.59	
209 NORTH ADAMS	79.11	267.49		20.21	
210 NORTHAMPTON	143.79	467.67		168.74	
211 NORTH ANDOVER	131.81	169.63		205.31	
212 NORTH ATTLEBOROUGH	52.49	243.75			
213 NORTHBOROUGH	191.78	509.22		104.01	
214 NORTHBRIDGE	363.30	182.15		11.40	
215 NORTH BROOKFIELD	393.88	66.55		51.43	
216 NORTHFIELD	325.42	21.70			
217 NORTH READING	297.78	59.35			
218 NORTON	368.02	62.72		4.63	
219 NORWELL	102.40	206.08			
220 NORWOOD	174.22	510.48			
221 OAK BLUFFS	657.81				
223 ORANGE	35.82	357.06		119.39	
224 ORLEANS					
225 OTIS	82.89	388.40			
226 OXFORD	46.28	203.65		.09	
227 PALMER	41.08	485.22			
228 PAXTON	6.78	256.75			
229 PEABODY		185.16			
230 PELHAM	118.17	39.26			
234 PETERSHAM	130.67	26.39			
236 PITTSFIELD	23.33	40.44	26.88	104.03	
238 PLAINVILLE	575.07	20.15		11.07	
	20.38	31.92			

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
240 PLYMPTON	109.05				
241 PRINCETON	238.10	90.54		10.71	
243 QUINCY	797.80				
244 RANDOLPH		152.48			
245 RAYNHAM		385.00			
246 READING	501.73			11.26	
248 REVERE	575.72	66.14		2.20	
250 ROCHESTER	206.00	131.73			
251 ROCKLAND	33.70	392.45			
252 ROCKPORT	186.86	650.60		1.97	
253 ROWE		85.02			
254 ROWLEY	103.34	225.72		307.32	
257 RUTLAND	37.13	270.68			
258 SALEM	8.88	402.90			
259 SALISBURY	109.41	282.04			
260 SANDISFIELD	180.82	325.16		573.46	
261 SANDWICH	155.97	67.06			
262 SAUGUS	646.61	509.67		1.20	
263 SAVOY	26.27	194.38			
264 SCITUATE	155.88	288.82	11.87	7.04	
265 SEEKONK	597.04	30.45		10.87	
266 SHARON	509.25	106.86			
269 SHERBORN		215.47			
270 SHIRLEY	130.87	136.89			
271 SHREWSBURY	149.34	131.06			
272 SHUTESBURY	225.86	90.55			
273 SOMERSET	53.78	403.57			
274 SOMERVILLE	149.39	1,059.90			
275 SOUTHAMPTON	179.79			13.99	
276 SOUTHBOROUGH	233.79	296.14		15.22	
277 SOUTHBRIDGE	285.40	22.63		.84	
278 SOUTH HADLEY	282.17	6.77			
281 SPRINGFIELD	180.77	9.06			141.59
282 STERLING		163.49			
284 STONEHAM	132.42	367.89		14.46	

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
285 STOUGHTON	209.80				
286 STOW	80.61	343.39			
287 STURBRIDGE	125.87	121.47			
288 SUDBURY	502.20	56.18			
289 SUNDERLAND	76.58	153.68		19.64	57.73
290 SUTTON	164.09	106.58		70.51	
291 SWAMPSCOTT	610.22	61.61			
292 SWANSEA	458.72	149.81		42.64	
293 TAUNTON	534.17	17.13		19.03	
295 TEWKSBURY		250.25			
296 TISBURY	618.47	44.43			
298 TOPSFIELD	99.15	149.91			
300 TRURO	205.63	416.35		304.27	
301 TYNGSBOROUGH	63.86	188.59			
304 UXBRIDGE	285.96	87.51			
305 WAKEFIELD	645.00	95.04		.77	
306 WALES	114.41	85.68		15.19	
307 WALPOLE	144.04	366.23		79.60	
308 WALTHAM	679.59	26.54			
309 WARE	47.68	353.39			
310 WAREHAM	524.36	111.97		184.91	
312 WARWICK	281.38	64.53			
314 WATERTOWN	138.19	521.19			
315 WAYLAND	169.66	313.75			
316 WEBSTER	78.48	717.66			
317 WELLESLEY	737.68	111.88			
318 WELFLEET	4.01		290.52		
321 WESTBOROUGH	346.50	135.93			
322 WEST BOYLSTON	496.11	90.99			
323 WEST BRIDGEWATER	546.01				
325 WESTFIELD	170.67	180.88		174.24	
326 WESTFORD		198.87			
327 WESTHAMPTON	261.84	193.69			
329 WEST NEWBURY	171.74	295.75			
330 WESTON	215.19	495.29			

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
331 WESTPORT	292.82	115.09		38.98	
332 WEST SPRINGFIELD	534.97				
334 WEST TISBURY	406.94	76.52			
335 WESTWOOD	385.77	65.06			
337 WHATELY	57.85			49.57	
338 WHITMAN	147.01	304.51		10.20	
339 WILBRAHAM	129.19				
340 WILLIAMSBURG		292.77		19.23	
341 WILLIAMSTOWN				35.12	
342 WILMINGTON	349.78				
343 WINCHENDON	257.95	91.74			
344 WINCHESTER	591.94	46.39			
346 WINTHROP	209.21	26.02			
347 WOBURN	527.91	36.61		26.83	
348 WORCESTER	143.19	514.26			
350 WRENTHAM	117.46	45.83			
406 NORTHAMPTON SMITH AGRI	141.97	594.80			
408 WORCESTER TRADE	205.69	657.63			
499 CITY/TOWN SUB TOTAL	232.00	173.33	.70	29.09	11.31

FUNCTIONAL EXPENDITURES PER FTE AVERAGE MEMBERSHIP
SCHOOL YEAR 1990-1991

CITY AND TOWN EXPENDITURES

FOR FIXED CHARGES

SCHOOL DISTRICT	5100 EMPLOYEE BENEFITS	5200 INSURANCE	5300 RENTAL	5400 SHORT TERM INTEREST	5500 OTHER FIXED CHARGES
910 BRISTOL COUNTY	427.06	1,863.60			
913 ESSEX COUNTY	566.69				
915 NORFOLK COUNTY	1,628.69				
899 VOCATIONAL REGION SUB TOTAL	791.10	343.85			
999 STATE TOTAL	233.00	173.64	.70	29.04	11.29

